

GOVDOC

T22.35/2;

B96/963

B96/963

BOSTON PUBLIC LIBRARY



3 9999 06315 984 0

STATISTICS OF INCOME . . . 1963

BOSTON PUBLIC LIBRARY
GOVERNMENT DOCUMENTS DEPARTMENT
RECEIVED

MAY 07 1999

U.S.

Business

TAX RETURNS

- SOLE PROPRIETORSHIPS
- PARTNERSHIPS
- CORPORATIONS

with accounting periods ended
July 1963-June 1964

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

OCCIDENTAL COLLEGE

MAY 24 1967

LIBRARY

DEPOSITORY

Statistics of Income / 1963

U.S. *Business*

TAX RETURNS

- Sole Proprietorships
- Partnerships
- Corporations

*Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division*



U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Publication No. 438 (4-67)

INTERNAL REVENUE SERVICE

SHELDON S. COHEN *Commissioner*

WILLIAM H. SMITH *Deputy Commissioner*

ALBERT W. BRISBIN *Assistant Commissioner (Planning and Research)*

VITO NATRELLA

Director

JAMES M. JARRETT

Assistant Director

THOMAS F. McHUGH

STATISTICS
DIVISION

Chief, Income, Finance, and Wealth Branch

TED E. McHOLD

Chief, Statistical Techniques Branch

HERMAN E. GUTERMAN

Associate Chief, Statistical Techniques Branch

ROBERT J. TOLLIVER

Chief, Program Management Branch

This report on business tax returns was prepared under the direction of William J. Smith, Jr., Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by David C. Crockett and other members of the staff.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; Lawrence, Massachusetts; Chamblee, Georgia; and Philadelphia, Pennsylvania.

Letter of Transmittal

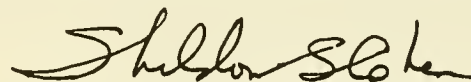
Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., February 13, 1967.

Dear Mr. Secretary:

I am transmitting *Statistics of Income--1963, U. S. Business Tax Returns*. This report was prepared in partial fulfillment of section 6108 of the Internal Revenue Code of 1954 which directs that statistics concerning the operation of the income tax laws be published annually. The statistics relate to corporate and noncorporate business activity and were obtained from samples of tax returns and schedules filed in 1964. The accounting period covered on nearly all the sole proprietorship and partnership returns was calendar year 1963, while on corporation returns the accounting periods ranged from the year ended July 1963 to that ended June 1964.

Income statement statistics are shown for the three types of businesses and balance sheet statistics are shown for partnerships and corporations. The primary classification is by industry, but statistics are also classified by size of adjusted gross income for sole proprietorships and by both size of business receipts and size of total assets for partnerships. Also included are data on farm income, pension plan contributions for self-employed individuals and their employees, and investment credit. In addition, State data for noncorporate businesses are presented.

This report contains the most detailed tax return statistics available for the noncorporate sector; more extensive corporate statistics will become available with the publication of *Statistics of Income--1963, Corporation Income Tax Returns*.

A handwritten signature in dark ink, appearing to read "Shulman", is written in a cursive style.

Commissioner of Internal Revenue.

Hon. Henry H. Fowler,
Secretary of the Treasury.

Contents

GUIDE TO TABLES BY SUBJECT, vi

INTRODUCTION, 1

Summary Statistics for 1963, 1

INDUSTRY STATISTICS, 3

Income Statement and Balance Sheet, 3

Industry Data for States and Districts, 3

Investment Credit by Industry, 4

Retirement Plans, 4

Months in Operations, 5

Farming Industries, 5

Partnership Size, 6

Partnership Year of Organization, 6

BUSINESS DEDUCTION PATTERNS, 7

Sole Proprietorship Payroll, 7

Partnership Depreciation, 7

Cost of Goods Sold, 7

Ratio of Deductions to Business Receipts, 7

HISTORICAL STATISTICS, 9

CHANGES IN LAW, 9

EXPLANATION OF TERMS, 11

DESCRIPTION OF THE SAMPLES AND LIMITATIONS OF THE
DATA, 21

BASIC TABLES, 29

Corporate and Noncorporate Businesses, 30

Sole Proprietorships, 36

Partnerships, 86

Corporations, 160

FACSIMILES OF FORMS USED, 185

INDEX, 235

Guide to Basic Tables . . . by Subject

COST OF GOODS SOLD COMPONENTS

Partnerships - Table 28, page 154

DEPRECIATION IN 1959 AND 1963

Partnerships - Table 29, page 155

FARMS

Sources of nonfarm income

Sole proprietorships - Tables 10, 11,
pages 80, 81

Sources of farm receipts

Sole proprietorships - Table 9, page 79

Accounting methods

Sole proprietorships - Table 9, page 79

HISTORICAL

Sole proprietorships - Table 14, page 84

Partnerships - Table 31, page 157

Corporations - Table 36, page 181

INCOME STATEMENTS

Sole proprietorships - Table 3, page 38

Partnerships - Table 16, page 89

With balance sheets - Tables 26, 27,
pages 148, 153

Corporations with balance sheets - Tables 33,
34, pages 166, 173

INDUSTRY CLASSIFICATIONS

All Business Summary - Table 1, page 30

Maximum Number of Groups Available:¹

Sole proprietorships - Table 2, page 36

Partnerships - Table 15, page 86

Corporations - Table 32, page 160

INVESTMENT CREDIT

Sole proprietorships - Table 7, page 71

Partnerships - Table 23, page 136

Corporations - Table 35, page 180

MONTHS ACTIVE DURING 1963

Partnerships - Table 21, page 133

NUMBER OF PARTNERS

Partnerships - Tables 19, 20, pages 121, 132

PAYROLL COSTS

Sole proprietorships - Table 5, page 69

RATIO OF TOTAL DEDUCTIONS TO BUSINESS RECEIPTS

Sole proprietorships - Table 13, page 83

Partnerships - Table 30, page 156

RETIREMENT PLAN CONTRIBUTIONS

Sole proprietorships - Table 6, page 70

Partnerships - Table 22, page 135

SIZE CLASSIFICATIONS

Adjusted Gross Income

Sole proprietorships - Tables 8, 10-12,
pages 72, 80-82

Business Receipts

Sole proprietorships - Table 13, page 83

Partnerships - Tables 20, 30, pages 132, 156

Farm Net Profit, Loss

Sole proprietorships - Tables 10, 11,
pages 80, 81

Total Assets

Partnerships - Table 27, page 153

STATES AND INTERNAL REVENUE DISTRICTS

Sole proprietorships - Table 4, page 43

Partnerships - Tables 17-19, pages 96-121

YEAR OF ORGANIZATION

Partnerships - Tables 24, 25, pages 137, 147

¹Industry coverage is also provided for nearly all of the subjects listed in this guide, in varying degrees of detail.

Introduction

This report contains income year 1963 financial statistics derived from samples of the tax and information returns of 9,136,000 sole proprietorships and 924,000 partnerships, and is the principal source of annual information about noncorporate businesses. Also included, to provide measures of total business activity, are preliminary data for the 1,323,000 active corporations filing returns for 1963. The statistics for unincorporated businesses were derived from returns filed in almost every case for calendar year 1963, while those for corporations were based on tax returns filed not only for the calendar year 1963, but also for noncalendar year accounting periods with ending dates in the interval, July 1963 through June 1964.

The statistics in this report are arranged as follows: one summary table with data for all three forms of business and three separate groups of tables for sole proprietorships, partnerships, and corporations. In addition, tables A through E summarize the major 1963 statistics and in some cases relate 1963 and 1962 data.

Following a summary for 1963, the statistics in this report are described under two broad headings: Industry Statistics, and Business Deduction Patterns. Other sections describe changes in law which may have affected the year-to-year comparability of statistics, and explain the terms used in this report.

SUMMARY STATISTICS FOR 1963

Aspects of 1963 business activity are summarized in tables A through D and table 1. Table A provides summary 1963 statistics for the three forms of business organization and indicates the changes from 1962 levels in number of returns, business receipts, depreciation, and inventory. Table B indicates how sole proprietorship activity was distributed by industry division in the 2 years, while tables C and D provide similar information

for partnerships and corporations. The business receipts indicated in tables A and D illustrate how the comparability of statistics from year to year are affected by changes in law. Part of the 6 percent increase in business receipts of corporations between 1962 and 1963 resulted from a change in reporting requirements for certain mutual insurance companies prescribed by the Revenue Act of 1962. The number of businesses in Wholesale and retail trade not allocable, and Nature of business not allocable indicated in tables B, C, and D, illustrate how the comparability of statistics from year to year may also have been affected by statistical processing. During

Table A.—CORPORATE AND NONCORPORATE BUSINESSES: NUMBER, BUSINESS RECEIPTS, DEPRECIATION, AND INVENTORY, 1962 AND 1963

Selected items	1962	1963	Percent increase or decrease (-)
NUMBER	(1)	(2)	(3)
Total.....	11,382,809	11,383,414	0.0
Corporate businesses.....	1,268,042	1,323,184	4.3
Noncorporate businesses, total.....	10,114,767	10,060,230	-0.5
Sole proprietorships.....	9,182,586	9,135,954	-0.5
Partnerships.....	932,181	924,276	-0.8
BUSINESS RECEIPTS	(Million dollars)		
Total.....	1,145,844	1,202,104	4.9
Corporate businesses.....	895,120	948,790	6.0
Noncorporate businesses, total.....	250,724	253,314	1.0
Sole proprietorships.....	178,420	181,551	1.8
Partnerships.....	72,304	71,762	-0.8
DEPRECIATION			
Total.....	36,967	39,151	5.9
Corporate businesses.....	27,553	29,545	7.2
Noncorporate businesses, total.....	9,414	9,606	2.0
Sole proprietorships.....	7,201	7,338	1.9
Partnerships.....	2,213	2,268	2.5
INVENTORY, END-OF-YEAR			
Total.....	115,727	121,843	5.3
Corporate businesses.....	100,327	106,333	6.0
Noncorporate businesses, total.....	15,400	15,510	0.7
Sole proprietorships.....	10,582	10,713	1.2
Partnerships.....	4,818	4,797	-0.5

NOTE: Amounts are rounded and may not add to totals.

Table B.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1963

Industrial division	Number of businesses			Business receipts			Net profit (less loss)		
	1962	1963	Percent increase or decrease (-)	1962 (Million dollars)	1963 (Million dollars)	Percent increase or decrease (-)	1962 (Million dollars)	1963 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	9,182,586	9,135,954	-0.5	178,420	181,551	1.8	23,895	23,771	-0.5
Agriculture, forestry, and fisheries.....	3,444,116	3,338,081	-3.1	30,200	30,050	-0.5	3,696	3,048	-17.5
Mining.....	34,987	34,438	-1.6	987	1,049	6.2	164	110	(1)
Contract construction.....	687,187	691,613	0.6	15,539	16,345	5.2	2,108	2,171	3.0
Manufacturing.....	180,805	187,398	3.6	6,710	6,369	-5.1	654	678	3.6
Transportation, communication, electric, gas, and sanitary services....	283,955	307,103	8.2	4,241	4,969	17.2	642	694	8.1
Wholesale and retail trade.....	1,888,602	1,836,746	-2.7	88,977	89,775	0.9	5,837	5,807	-0.5
Wholesale trade.....	319,131	324,392	1.6	16,953	17,917	5.7	1,453	1,518	4.5
Retail trade.....	1,514,774	1,471,400	-2.9	68,440	69,201	1.1	4,187	4,121	-1.6
Wholesale and retail trade not allocable.....	54,697	40,954	-25.1	3,584	2,658	-25.9	196	168	-14.3
Finance, insurance, and real estate.....	472,674	506,111	7.1	5,172	5,467	5.7	1,638	1,782	8.7
Services.....	2,132,751	2,185,196	2.5	26,079	27,095	3.9	9,289	9,529	2.6
Nature of business not allocable.....	57,509	49,268	-14.3	513	431	-16.0	94	71	-23.6

(1) Net loss exceeds net profit. Percent not applicable.

NOTE: Amounts are rounded and may not add to totals. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

the past few years the number of businesses in these "not allocable" categories has been declining as the statistical clerks gained experience in identifying more specifically the industrial activity of those filing business returns. In table 1, 1963 data for 52 industries are com-

bined for all three types of business organization and shown separately to permit comparison between corporate and noncorporate business. This table provides statistics for the number of businesses, business receipts, and various deduction items.

Table C.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1963

Industrial division	Number of partnerships			Business receipts			Net profit (less loss)		
	1962	1963	Percent increase or decrease (-)	1962 (<i>Million dollars</i>)	1963 (<i>Million dollars</i>)	Percent increase or decrease (-)	1962 (<i>Million dollars</i>)	1963 (<i>Million dollars</i>)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	932,181	924,276	-0.8	72,304	71,762	-0.8	8,513	8,668	1.8
Agriculture, forestry, and fisheries.....	133,647	130,420	-2.4	4,983	4,690	-5.9	655	567	-13.5
Mining.....	15,040	14,150	-5.9	912	894	-2.1	12	19	(1)
Contract construction.....	58,164	60,408	3.9	6,805	6,895	1.3	594	625	5.1
Manufacturing.....	43,091	39,368	-8.6	6,654	6,107	-8.2	595	543	-8.7
Transportation, communication, electric, gas, and sanitary services....	17,032	16,640	-2.3	995	1,122	12.7	124	143	15.2
Wholesale and retail trade.....	267,493	256,601	-4.1	36,580	35,471	-3.0	2,199	2,157	-1.9
Wholesale trade.....	40,960	43,498	6.2	12,357	12,246	-0.9	573	612	6.8
Retail trade.....	220,585	211,819	-4.0	23,227	23,089	-0.6	1,564	1,535	-1.9
Wholesale and retail trade not allocable.....	5,948	1,284	-78.4	997	136	-86.3	61	10	-83.3
Finance, insurance, and real estate.....	229,400	233,516	1.8	4,976	5,469	9.9	952	932	-2.2
Services.....	166,737	171,994	3.2	10,380	11,106	7.0	3,394	3,710	9.3
Nature of business not allocable.....	1,577	1,179	-25.2	18	10	-45.4	3	2	-49.1

¹Net loss exceeds net profit. Percent not applicable.

NOTE: Amounts are rounded and may not add to totals. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

Table D.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962 AND 1963

Industrial division	Number of active corporation returns			Business receipts			Net income (less deficit) ¹		
	1962	1963	Percent increase or decrease (-)	1962 (<i>Million dollars</i>)	1963 (<i>Million dollars</i>)	Percent increase or decrease (-)	1962 (<i>Million dollars</i>)	1963 (<i>Million dollars</i>)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	1,268,042	1,323,184	4.3	895,120	948,790	6.0	49,606	54,274	9.4
Agriculture, forestry, and fisheries.....	22,130	23,270	5.2	5,978	7,493	25.3	161	96	-40.4
Mining.....	13,539	14,878	9.9	11,955	12,448	4.1	794	1,210	52.4
Contract construction.....	90,604	96,465	6.5	40,311	44,731	11.0	617	643	4.2
Manufacturing.....	185,149	181,799	-0.7	399,660	419,324	4.9	25,351	28,776	13.5
Transportation, communication, electric, gas, and sanitary services.....	52,701	56,291	6.8	71,092	75,711	6.5	8,011	8,925	11.4
Wholesale and retail trade.....	388,852	403,434	3.8	293,118	302,904	3.3	5,172	5,350	3.4
Wholesale trade.....	132,372	137,616	4.0	142,730	145,112	1.7	2,420	2,473	2.2
Retail trade.....	245,187	257,383	5.0	143,687	153,555	6.9	2,640	2,783	5.4
Wholesale and retail trade not allocable.....	11,293	8,435	-25.3	6,701	4,237	-36.8	112	94	-16.1
Finance, insurance, and real estate.....	359,229	375,375	4.5	46,295	56,045	21.1	8,681	8,382	-3.4
Services.....	150,082	163,766	9.1	26,608	30,018	12.8	833	901	8.2
Nature of business not allocable.....	7,756	7,906	1.9	103	115	11.7	214	29	-

¹See paragraph in Explanation of Terms for brief description of "Net income."

²Net deficit exceeds net income. Percent not applicable.

NOTE: Amounts are rounded and may not add to totals.

Industry Statistics

A major purpose of this report is to provide financial statistics classified by the taxpayer's business activity. The first table in each section of this report provides the industry detail to which the returns were originally coded, based mainly on information provided by the taxpayer. These initial tables provide major income statement items for sole proprietorships in table 2, for partnerships in table 15, and for corporations in table 32. The degree of industry detail shown in the tables is determined by the sampling variability, and differs for the three forms of organization. These differences reflect actual diversity in the extent of activity in various lines of business and the frequency with which certain items of information were reported by firms active in each line. For example, for sole proprietorships in the Manufacturing division, statistics are provided for only 16 industries in table 2, whereas for corporations in this division, statistics are provided for more than 100 industries in table 32. For statistics on retirement plans, information is provided for partnerships for 48 industries because retirement plan deductions were taken on a small proportion of returns and data for some industries were combined to provide reliable estimates.

INCOME STATEMENT AND BALANCE SHEET

Income statement statistics for 60 industry groups are presented for sole proprietorships in table 3, for partnerships in table 16, and for corporations in tables 33 and 34. In comparing the income statement items of the three types of business organization for particular industries, certain differences in reporting requirements must be considered. These differences affect the comparability of net profit of unincorporated businesses and net income of corporations. The receipts of partnerships and corporations include many types of income in addition to business receipts, such as dividends, interest, rents, and royalties. But for sole proprietorships, business receipts is the only income item reported on the business schedule. Other types of income are reported on the individual income tax return and may or may not be related to the sole proprietorship business. Additional first-year depreciation is deductible on the returns of sole proprietorships and corporations, but is not deductible on partnership returns. Instead, this item is allocated to the partners and claimed on their individual returns. In addition to these differences, gains from the sale of capital assets are included as income by corporations, whereas such gains are not included as income of unincorporated businesses. Also, amounts withdrawn by sole proprietors cannot be deducted in computing net profit, but payments to partners are deductible business expenses.

Balance sheet data are presented in the same industry detail as the income statements for partnerships in table 26 and for corporations in tables 33 and 34. Individuals are not required to file balance sheets in connection with their sole proprietorship business. As for partnerships, fewer than half of all returns contained balance sheet information, but the proportion varied by industry from less than one-fifth for Agriculture, forestry, and fishery industries to three-fifths for partnerships engaged in Manufacturing industries.

INDUSTRY DATA FOR STATES AND DISTRICTS

Sole proprietorship and partnership statistics by State and Internal Revenue District are presented for as many industries as sampling variability permitted, based on predetermined levels of reliability. Since the data were based on sample sizes designed to yield national, rather than subnational estimates, the sample did not produce reliable estimates for every State for sole proprietorships. The number of sole proprietorships, their net profit and the level of four income statement items are presented for 42 industries in 37 States in table 4. In the case of partnerships, it was possible to obtain reliable data for all States by combining industry data into less detailed classifications for some States. In table 17, the number of partnerships, their net profit and six income statement items are presented for 27 States and 45 industries; number, net profit and three income statement items are presented for the remaining 23 States and the District of Columbia for 16 combined industry groups in table 18. Table 19 provides statistics on the number of partnerships and the number of partners for 46 industries and all States and districts. In the 1962 and 1961 reports, statistics by State were presented only for eight industrial divisions, and in the 1960 report only the number of businesses and receipts were presented for selected industries.

Internal Revenue District and State boundaries were identical except in the most populous States, where there were as many as four districts. In such cases, the data in tables 4, 17, 18, and 19 are presented separately for each district and summarized for State totals. These statistics have, in some cases, limitations in attempting to relate business activity to the particular State in which the return was filed. Since the distributions in the tables were based on the district in which the returns were filed, they do not necessarily provide a measure of the business activity in a State and district. This is particularly the case for large companies which conduct business over wide areas of the country and include financial data for all their business activity in their single return. This problem is not serious in most industries because

most sole proprietorships and partnerships operate over a limited geographic area. The most notable exceptions to this are public accounting firms which are banned by law from incorporating in some States, and stock brokerage firms which were traditionally unincorporated.

The United States totals for sole proprietorships and partnerships in tables 4 and 17 differ slightly from estimates shown in other tables in the report because statistics in the State tables were based on sample weights determined for each Internal Revenue District, while statistics in other tables were based on sample weights determined for the Nation.

INVESTMENT CREDIT BY INDUSTRY

Statistics relating to provisions of the investment tax credit are provided for sole proprietors in table 7 for 11 industrial divisions, for partnerships in table 23 for 59 industries, and for corporations in table 35 for 64 industries. These tables provide measures of the extent to which businesses responded in 1963 to provisions which allowed a tax credit for investment in depreciable property. Table E provides a summary of the investment credit information contained in this and other *Statistics of Income* reports,¹ to facilitate estimating the total investment credit taken by all businesses. The \$73.2 million investment credit claimed by partners, small business corporation stockholders, and others is a residual obtained by subtracting the \$208.1 million claimed by sole proprietors from the \$281.3 million claimed by all individuals. Since the actual credit against income tax could be taken only on income tax returns, this amount did not appear on Partnership Returns of Income, Form 1065, and Small Business Corporation Returns, Form 1120-S. Instead, investment credit originating with these organizations was allocated to the owners and taken on their individual tax returns. The amount of the credit thus originating was not identified in processing the Forms 1040 filed by individuals.

But the Cost of eligible property was identified for each type of business organization as indicated in table E. A total for all businesses is not provided because there is some duplication in the cost data reported for sole proprietors and multiple-owner businesses. The duplication occurred when sole proprietors reported Cost of eligible property resulting from investments made by partnerships or 1120-S corporations in which the proprietors had an ownership interest, and the partnership or 1120-S corporation were also required to report this cost. That this duplication was not extensive is indicated in table 7: of the 1,332,710 sole proprietors reporting Cost of eligible property, 95 percent reported that all of the cost was related to their sole proprietorship business. Only 5 percent of these sole proprietors reported the credit was not totally related to their sole proprietorship business.

With respect to Tentative investment credit, an all business total is not provided in table E because, in addition to the duplication between sole proprietorships and partnerships, information is not available for 1120-S

Table E.—SUMMARY OF INVESTMENT CREDIT DATA FOR INDIVIDUALS, PARTNERSHIPS, AND CORPORATIONS, 1963

Type of investor	Investment credit from Form 1040, 1120, 1120L, and 1120M		Tentative investment credit from Form 3468		Cost of eligible property from Form 3468	
	Number	Amount	Number	Amount	Number	Amount
	(Thousands)	(Million dollars)	(Thousands)	(Million dollars)	(Thousands)	(Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	1,979.7	1,386.7	n.a.	n.a.	(¹)	(¹)
Individuals, total.....	1,684.9	281.3	n.a.	n.a.	n.a.	n.a.
Sole proprietors.....	1,210.8	208.1	1,340.3	253.2	1,332.7	4,655.7
Partners, Form 1120-S stockholders, estate and trust beneficiaries and others.....	474.1	73.2	n.a.	n.a.	n.a.	n.a.
Partnerships.....	-	-	86.8	33.3	86.7	637.1
Form 1120-S, Corporations.....	-	-	-	-	36.8	449.3
Corporations, total.....	294.8	1,105.4	402.9	1,411.4	402.9	27,356.6
With investment credit.....	294.8	1,105.4	n.a.	1,199.9	n.a.	23,535.2
Without investment credit.....	-	-	n.a.	211.5	n.a.	3,821.4

¹See text for explanation of the absence of total estimates in these columns.
n.a. - Not available.

corporations. The estimate in table E of \$33.3 million as the tentative credit originating in partnership investment was derived from statements partnerships filed to stipulate the allocation to the partners of the cost of the eligible business investment, statements that usually followed Form 3468 format and included the tentative credit total. Though there was no formal requirement to include tentative credit, the frequency data in table E and table 23 indicate that partnerships who supplied data on cost of eligible property generally provided the related tentative credit data.

The statistics for corporations in table E serve to indicate why the actual credit taken in a specific time period, income year 1963 in this case, may not be related directly to the investment in eligible property in the same time period. Of the \$27,357 million invested in property eligible for the credit in 1963, \$23,535 million was invested by corporations that used the investment credit to reduce their 1963 income tax liability. The \$23,535 million investment resulted in a tentative credit of about \$1,200 million, but because of certain limitations, generally those based on the company's 1963 tax liability, corporations claimed a credit of but \$1,105 million against their 1963 taxes. Some of the \$1,105 million credit related back to investments made in 1962. For example, table 35 indicates that corporations carried forward to 1963 \$179 million of unused credit and some part of this amount is included in the \$1,105 million investment credit claimed for 1963. Similarly, some part of the tentative credit generated in 1963 and not used to reduce 1963 taxes may have been carried back to offset 1962 taxes. For example, table E indicates that the \$3,821 million invested by corporations that did not take any investment credit in 1963 generated a tentative credit of \$211 million which would first be carried back to reduce 1962 taxes, and any remainder then carried forward for a maximum of 5 years.

RETIREMENT PLANS

The information on retirement plans in this report related to those that sole proprietorships and partnerships provided for their employees, and to those retirement

¹*Statistics of Income--1963, Preliminary, Corporation Income Tax Returns, page 3, table C.*

Statistics of Income--1963, Individual Income Tax Returns, page 95, table 37.

plans that the sole proprietor established for himself. The number of unincorporated businesses with plans for their employees and the amount they contributed to such plans is presented for sole proprietorships in table 6 for 31 industry groups, and for partnerships in table 22 for 48 industry groups. The 1963 tax year was the first in which a self-employed individual could deduct contributions to his own retirement plan and statistics on such plans are also provided in table 6. The total amount contributed by all self-employed individuals for their own retirement was \$19.5 million,¹ including the \$13.9 million contributed by those self-employed individuals also meeting the *Statistics of Income* definition of sole proprietors and engaged in the business activities shown in table 6. The \$5.6 million difference represented deductions taken by individual partners, and other self-employed individuals such as ministers, certain independent salesmen, and those with "fractional working interest" income from oil. No information was obtained for 1963 relative to the contributions to self-employed retirement plans made by partners as a class of self-employed individuals.

The statistics in table 6 do not provide a direct measure of the extent to which sole proprietors who had plans for themselves also had retirement plans for employees, since the data about the plans the self-employed set up for themselves were tabulated from Form 1040, while the data about employee plans were tabulated independently from business schedules C and F. Despite this, certain conclusions can be drawn with regard to the relationship between plans for sole proprietors and plans for their employees. For example, 6,361 Form 1040 returns with a schedule C for offices of physicians and surgeons showed a deduction for self-employed plans, while those with a deduction for employee plans on the schedule C numbered 1,807. Possibly these statistics relate to two distinct groups of doctors but this seems unlikely because the law required that self-employed individuals with retirement plans also provide benefits for employees with more than 3 years service. Even so, the estimate indicated is that no more than 1,807 of the 6,361 doctors who had retirement plans for themselves also had employee plans.

The Contract construction, and Wholesale and retail trade industry group statistics in table 6 illustrate another aspect of the relationship between the data for employee and self-employed retirement plans. In the construction industries, 654 sole proprietors had plans for themselves, and 2,331 sole proprietors had plans for their employees. The fact that many individuals own more than one business, as indicated in table 12, may have contributed to this result. Some of these individuals with self-employed retirement plans may have several employee retirement plan deductions, one for each business they own.

MONTHS IN OPERATION

Table 21 provides information on the number of active and inactive partnerships as of December 31, 1963, and related to their status, information on the number of months owned in 1963 for 75 industry groups. In addition, the table indicates without regard to the December 31

status, for businesses organized in 1963, the number owned 6 months or less and 7 to 11 months, and for businesses organized in earlier years the number owned 12 months. These statistics were based on information provided by the taxpayer in reply to two questions on the 1963 Partnership Form 1065, as well as information on the accounting period, and the date business commenced. To the question, "Did you own this business on December 31, 1963?" a total of 762,331 replied "Yes," or their accounting period included that date, indicating they were active, and 86,656 replied "No," indicating they were inactive on that date. The status as of December 31, 1963, could not be determined for 75,289 partnerships either because they did not respond to the question (and status could not be determined from the accounting period), or their returns were not filed on a 1963 form and therefore, did not include the question.

The data in columns (2)-(10) of table 21 relating to status on December 31, 1963, and to the question "How many months in the year did you own this business?" were tabulated in conjunction with the year the business commenced so that the category, owned less than 10 months, included only partnerships organized after calendar year 1962. The 57,659 who were active on December 31, 1963, and the 4,164 whose status was unknown, were all organized in 1963 while most of the 41,114 who were inactive on December 31 were organized in 1963 with the remainder having been organized in the first 6 months of 1964. The category, owned more than 10 months, included businesses organized in 1963 and businesses organized prior to 1963, regardless of how many months they may have been owned in 1963.

The last five columns of table 21 provide information on the period of ownership of 893,281 partnerships regardless of their status at year-end. Of this number, 67,674 were owned six months or less, and 51,989 were owned more than six but less than 12 months. Both of these categories included only newly formed businesses and combined they accounted for 119,663 of the 120,883 partnerships identified in table 24 as having been organized in 1963.

FARMING INDUSTRIES

Statistics related to farming are presented in greater detail as to industry, nonfarm income of farmers, and farm receipts, than in previous years. In addition to the categories, Field crop farms, and Livestock farms, which were provided in the 1962 report, the 1963 statistics include Fruit, tree nut, and vegetable farms as a separate category in a number of tables. Income statement statistics for these farming activities are presented in tables 2, 3, 4, and 8. Those in tables 4 and 8 are distributed by State, and size of adjusted gross income respectively. Retirement plan deduction statistics are provided in table 6. Measures of the various sources of nonfarm income, not only in terms of dollar value, as in 1962, but also in terms of the number of farmers with income from each source are provided in tables 10 and 11. Farm receipts for the first time are differentiated as to type of product generating the receipts in table 9.

The statistics in table 8 are distributed with respect to the size of the owners' adjusted gross income, rather

¹*Statistics of Income--1963, Individual Income Tax Returns, page 37, table 4.*

than the amount of profit or loss from the sole proprietorship farm. Therefore, this classification does not provide a measure of income from the farming activity alone. For example, the 440,745 profitable farms whose owners have an adjusted gross income of between \$5,000 and \$10,000 had total net profits of \$1,414 million, or about \$3,200 per farm, indicating that many individuals had income from nonfarm sources or from more than one farm business. More direct measures of the amount of this nonfarm income, and its source are provided in tables 10 and 11, although these statistics are not provided for the three types of farming activity. The statistics in tables 10 and 11 are classified by both size of adjusted gross income and farm profit or loss. The frequency measure is in terms of the number of returns rather than number of businesses since these data were abstracted from Form 1040, while those in table 8 were abstracted from the schedule of Farm Income and Expenses (Schedule F). Since some individuals own more than one farm, and therefore file more than one schedule F, the number of businesses in table 8 is more than the sum of the number of returns in tables 10 and 11.

Table 9 presents the results of attempting for the first time to distinguish receipts of sole proprietorship farms as to the type of products generating the receipts. However, this distinction was not made in all cases, and so the table does not provide measures of total marketings of each of the product classes. Receipts for selected product types for farmers using a cash accounting method are shown only for products raised on the farm. Entries in the standard list of products in Part I of schedule F were the basis for assigning the receipts to the product classes. The receipts for products purchased (as well as the cost) for cash method farmers are also shown, but not by type. The product information for farmers using the accrual method is shown for all receipts, whether of products raised or sold, as indicated by footnote 1 on the table. Descriptions furnished by the farmers were used in assigning the receipts to the classes.

The statistics for product type receipts do not represent the total level of marketings for other than the foregoing reasons. Individuals filing schedule F with rent received from farm property as a major source of income were generally classified in the real estate industry. The tax law excluded the reporting of certain receipts as farm income since they were treated as capital gains for tax purposes. In addition, individuals whose gross income from all sources was less than \$600 and whose net income

from farming was less than \$400 were not required to file returns for income tax or social security purposes.

PARTNERSHIP SIZE

Tables 19, 20, and 27 contain partnership size indicators. Table 19 provides data for 46 industries on the number of partnerships and partners classified by State to supplement the State data provided in tables 17 and 18. Table 20 covers only the returns of the 607 largest partnerships, defining size in terms of business receipts. For the 607 partnerships with business receipts of \$5 million or more, statistics on the number of businesses, receipts, and profits are first cross classified by industry and by size of business receipts and then, in another part of the table, cross classified by industry and by number of partners. The size indicator in table 27 is total assets. In this table, balance sheet and total income items are distributed by size of total assets, without industry detail and coverage limited, of course, to those businesses that provided balance sheet information. The fact that all but 47 of the 607 partnerships with business receipts of \$5 million or more provided balance sheets may indicate that larger firms provide balance sheet information more frequently than the smaller ones, although on the average, almost half of the partnerships provided the information. Of course, there is no information available on whether those that did not provide information were characteristically the same as those that did.

PARTNERSHIP YEAR OF ORGANIZATION

Table 24 provides statistics on the number, receipts, and profits for 60 industries, distributed by year of organization. Tabulations by the year in which partnerships were organized appear in this report series for the first time since 1959. The 1959 data were combined with the 1963 data to provide estimates in table 25 of the attrition in 11 industrial divisions during this 4 year period. For example, in 1959, 66,282 partnerships active in that year reported they were organized in 1956. In 1963, 35,537 partnerships active in that year reported they were organized in 1956. During this 4 year period, 30,745 partnerships that were organized in 1956 were not active in 1963, for an attrition rate of 46 percent.

Business Deduction Patterns

Statistics for eight deduction items are presented for all three forms of business organization in table 1, and for each form of organization in other tables in this report. Several tables provide an indication of reporting practices for some of the most significant deduction items by presenting the frequency with which these deductions were reported in addition to the amounts deducted. The number of businesses, receipts, and profits are distributed by 11 categories of the ratio of total deductions as a percent of business receipts in table 13 for sole proprietorships and table 30 for partnerships. In these tables this ratio was computed for each business and classified into one of five business receipts categories. In addition, payroll reporting patterns are indicated in table 5 for sole proprietorships, while information on partnerships reporting the components of the Cost of goods sold is provided in table 28 and those reporting depreciation deduction in table 29.

SOLE PROPRIETORSHIP PAYROLL

Payroll reporting patterns of nonfarm businesses is provided in table 5 by industry. This table provides statistics on the extent to which businesses with employees distinguished between the deduction items, Salaries and wages and Cost of labor. The latter item appears as part of the Cost of goods sold schedule for sole proprietorships. In reporting payroll costs, sole proprietors were instructed to include in Cost of labor only those payroll expenses that were considered part of the Cost of goods sold. These included both direct and indirect labor in the fabrication of raw material into a finished product ready for sale. Salaries and wages represented amounts not included in Cost of goods sold, and excluded compensation paid to owners. As this table indicates, two-thirds of these businesses reported their entire payroll as Salaries and wages and one-quarter of them reported their entire payroll as Cost of labor. Businesses with payroll accounted for about two-fifths of the total number of sole proprietorships, the same proportion as in 1960, when statistics for business with payroll, or with employees, were first published. Although the 1960 report did not include payroll amounts, it did include the business receipts of firms with payroll, and they accounted for four-fifths of all sole proprietorship receipts.

PARTNERSHIP DEPRECIATION

Table 29 includes statistics on depreciation deductions in 1959 and 1963 and includes the frequency with which businesses reported this deduction in both years. Although

statistics on the amount of depreciation for partnerships have been prepared annually since 1958, statistics on the number of partnerships claiming depreciation were prepared only for 1959, 1960, and 1963. As indicated in the table, about the same proportion of firms claimed depreciation in 1959 and 1963. Although the aggregate amount of depreciation increased about 8 percent in the 4 year period and declined in some industries, these changes must be interpreted in the light of the decline in the number of partnerships. The fact that new depreciation guidelines for determining useful life of depreciable property generally permitted shorter lives prior to 1962, may also be relevant in interpreting the changes in depreciation.

COST OF GOODS SOLD

Information about the components that make up the Cost of goods sold and the frequency with which this information is reported by partnerships are presented in table 28. The proportion of partnerships providing information for one or more of the components of the Cost of goods sold schedule ranged from 97 percent in the Manufacturing division to a low of about 3 percent in the Finance, insurance, and real estate industries. The small proportion of partnerships in Finance, insurance, and real estate with Cost of goods sold information is occasioned in part by a statistical adjustment to returns with Cost of goods sold more than 50 percent of business receipts. In these instances, Cost of goods sold was subtracted from business receipts and the difference was used as a measure of business receipts, with Cost of goods sold being set to zero in the process. The adjustment was made to provide for more comparability between returns on which business receipts represented only fees and commissions - the usual case - and those whose business receipts included, in addition, the value of property owned by customers and sold for them. The assumption was that when the ratio of Cost of goods sold to Business receipts was high, the value of clients' property was included in business receipts and offset in Cost of goods sold.

RATIO OF DEDUCTIONS TO BUSINESS RECEIPTS

The number of profitable partnerships, their business receipts, and profits are presented for five business receipts classifications ranging from less than \$10,000 to \$40,000 or more, distributed in table 30 by the size of the ratio Total deductions as a percent of business receipts. Similar statistics are provided for profitable sole proprietorships in table 13.

Historical Statistics/Changes in Law, 1963

HISTORICAL STATISTICS

Business statistics for years prior to 1963 are provided in tables 14, 31, and 36 for sole proprietorships, partnerships, and corporations respectively. The tables contain selected statistics for each year back through 1957 and prior to that, in the case of sole proprietorships, for odd-numbered years to 1951, and in the case of partnerships and corporations, only for the years 1945, 1947, and 1953. Additional statistics can be obtained for these earlier years from the following published *Statistics of Income* reports: 1951-1956, *Individual Income Tax Returns* (statistics for sole proprietorships); 1945-1956, *Corporation Income Tax Returns*; 1953, *Partnership Returns*; 1957-1962, *U. S. Business Tax Returns*. How the statistics were affected during this span of years by changes in the law (the major one being the enactment in 1954 of a new Internal Revenue Code) and by changes

in statistical processing (principally the revisions in 1947, 1951, and 1957 of the Standard Industrial Classification system) can also be determined by referring to the narrative summaries which are contained in each of the reports.

CHANGES IN LAW

Two law changes--the Revenue Act of 1962 and the Self-employed Individuals Tax Retirement Act of 1963--affected the comparability of the statistics for 1963 with those of previous years. These laws affected businesses differently, with some provisions applying only to certain types of business activities and others applying only to certain types of business organizations. Following is an outline of the pertinent law changes with indications as to the type of activity, or business organization, and income or deduction item directly involved:

Type of activity or business affected	Item directly affected	Highlights of law changes for 1963
Mutual fire and casualty insurance (corporations)	Business receipts	Premiums, as well as income from investments, must now be reported in computing tax of companies with receipts over \$500,000. Companies with receipts (from investments and from premiums) of \$150,000 to \$500,000 may continue reporting and being taxed on investment income only, while companies with annual receipts of \$150,000 or less are now tax exempt. Previously, only companies with receipts of less than \$75,000 were tax exempt. (Revenue Act of 1962)
Farming	Other farm expenses	Expenses of clearing land for farming could be treated as deductible expenses, rather than as capital charges. (Revenue Act of 1962)
Mineral exploration	Depletion	Percentage depletion must be based on taxable income decreased by the amount of gains from the sale of most section 1245 depreciable property, which reduction was previously not required. (Revenue Act of 1962)
Sole proprietorships and partnerships	Retirement plan deduction	Contributions to retirement plans were required for employees with at least three years service when owners of unincorporated businesses set up retirement plans for themselves. Contributions to employee plans were used to reduce business income (Schedule C), while deductions for self-employed plans were used to reduce personal income of the owners (Form 1040). (Self-employed Retirement Act of 1963)
Corporations	Total income	Gains on the disposition of section 1245 depreciable property were now includible in ordinary income to the extent of depreciation and amortization deducted after 1961. (Revenue Act of 1962)

Explanation of Terms

The following explanations include definitions and limitations of classifications used, and adjustments made in preparing the statistics. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1963.

Accounts payable

Accounts payable were liability amounts of relatively short duration not secured by notes of indebtedness. Generally, only liabilities which arose during the normal course of conducting the trade or business were included.

Nontrade accounts payable were includible in the statistics for Other current liabilities.

Adjusted gross income

Adjusted gross income, used in the sole proprietorship statistics and abstracted from page 1 of Form 1040 Individual Income Tax Returns, represents gross income of the taxpayer from various sources, including business minus the following deductions: trade and business expenses; employee business expenses; 50 percent of the excess of net long-term capital gain over net short-term capital loss; losses from sale or exchange of property; deductions attributable to rental or royalty property; certain deductions of life tenants and income beneficiaries of property. When adjusted gross income is used as a classifier in the tables, the "With no adjusted gross income" class includes returns with both zero adjusted gross income and returns with adjusted gross deficit.

Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, was separately identified only on the corporation income tax form. The statistics for this deduction for corporations also include amounts reported as a cost of sales or of operations where identified.

Amortization

Amortization was the sum of (1) deductions taken in lieu of depreciation for Government-certified emergency facilities for the national defense (under section 168 of the 1954 Code), and (2) the amounts of deferred expenses written off in 1963 for research and experimental expenditures (section 174), exploration and development expenditures (sections 615 and 616), organizational expenditures of corporations (section 248), and trade-mark and trade name expenditures (section 177). The amounts

shown in the statistics include amortization reported as a manufacturing or operating cost.

The amounts deducted for 1963 for emergency facilities were, in general, based on facilities certified in 1958 and 1959. Section 168 provided for the amortization of facilities over a 60-month period, with the privilege of changing to regular depreciation at any time. A considerable lapse in time between certification as an emergency facility and the beginning of amortization could result from (1) the time necessary to complete the facility and (2) an election to begin amortization with the next full taxable year after acquisition or completion of the facility. New certifications after August 22, 1957, were limited to facilities used to produce new or specialized defense items, to provide research, development, or experimental services for the Department of Defense or Atomic Energy Commission, and to provide for the primary processing of uranium ore under a Government-sponsored program to discover new sources of this mineral. No facilities could be certified as emergency facilities after December 31, 1959.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Bad debt recoveries were regarded as an income item and included in Other receipts.

Business receipts

Business receipts were, in general, gross operating receipts reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service businesses. The latter included manufacturers that frequently rented products rather than sold them, such as tabulating or electronic equipment; lessors of public utility facilities such as docks, warehouses, and pipelines; and companies engaged in rental services, such as for the rental of automobiles or clothing.

Some businesses treated excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, excise and related taxes were deducted on the tax return as part of the cost of goods sold or were included in the separately itemized deduction for taxes paid. In any case, the receipts as reported by the taxpayer were included in the statistics. (See also Cost of sales and operations.)

In the Finance division, Business receipts included such banking items as fees, commissions, trust department earnings, exchange collections or service charges when identified in schedules attached to the return. (Interest, the principal operating income of banking and savings institutions, is shown separately in the statistics and is therefore excluded from business receipts.) Premium income of most insurance companies was also included. However, certain mutual insurance companies with total receipts of less than \$500,000 were not required to report premium income. Therefore, Business receipts for Insurance carriers may be slightly understated. Also, in general throughout the Finance division, operating income from investments (other than rent or cooperative apartment assessments reported by real estate operators), when identified in schedules attached to the return, was allocated to one of the specific types of investment income for which statistics are shown separately.

Business receipts, reported on corporation and partnership returns by security and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operators, required special statistical treatment. For these returns, if Cost of sales and operations exceeded 50 percent of business receipts, the gross profit or loss from sales of securities or real estate (i.e., Business receipts less Cost of sales and operations or Cost of goods sold) was allocated, in the case of corporations to the statistics for Net gain or loss from sales or exchanges of noncapital assets, and in the case of partnerships to the statistics for Business receipts. Otherwise, Business receipts for these companies were used as reported.

Capital gain (or loss)

Capital gains (or losses) were includable in the income of a corporation, but were excluded from the income, as such, of a sole proprietorship and partnership. The sole proprietor or partner reports capital gains, even though they may arise from business assets (see explanation below), as separate "nonbusiness" income. A capital gain or loss generally arises from the sale or exchange of capital assets as these are defined in the law. However, under certain circumstances gains from other than capital assets, often referred to as "1231 gains," may also be recognized as capital gains. Capital assets are defined by law as all property held with some exceptions. These exceptions include the following: (1) property, such as inventories, depreciable assets, and receivables, used in the trade or business; (2) certain U. S. Government obligations; and (3) copyrights and creative works.

Capital gains and losses were considered long-term if the capital assets were held for more than six months prior to their sale. Short-term capital gains or losses resulted from the sale (or exchange) of capital assets held six months or less. Both short-term and long-term losses were deductible from long-term gains when computing the alternative tax.

Capital stock

Capital stock represented amounts of outstanding shares of ownership in the corporation as shown on the balance sheet.

Cash

Cash, as reported in the balance sheet, was the amount of currency or instruments and claims which are generally used and accepted as money.

Casualty loss

A casualty loss, as reported in the sole proprietorship and partnership statistics, was taken for a loss due to a sudden, unusual, or unexpected cause. The amount of loss deductible was limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty with the difference reduced by any insurance coverage.

Commissions

This deduction is shown separately only for sole proprietorships in this report, and includes payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

Compensation of officers

Compensation of officers of the corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock, bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered. It was sometimes not possible to identify officer compensation on returns when the amount was included in another deduction item such as in an overall employee compensation figure.

Contributions or gifts

Contributions or gifts to charitable, religious, educational and similar organizations were deductible in computing net income of corporations and adjusted gross income of individuals under Code section 170. Sole proprietorships and partnerships were not allowed this deduction in computing net profit, but it could be claimed by the owners on their individual income tax return. In general, the deduction was limited to 5 percent of corporate net income computed without regard to this deduction. Amounts contributed in excess of this limitation during the two preceding years could be carried forward to the current year so long as the sum of the current-year contributions and the amounts carried forward did not exceed the limitation based on current-year net income.

Cost of goods sold

This deduction for sole proprietorships and partnerships reflects operations involving merchandise as an income-producing factor. For businesses in the nonfarm industries, it represented the sum of opening inventory, merchandise purchased, labor, and material and supply costs, less closing inventory. In transcribing these data from returns for this report, identifiable amounts of such items as taxes paid, depreciation, depletion, amortization, advertising, and contributions under pension plans

were excluded from cost of goods sold and transferred to their respective deduction categories.

For businesses in the farming industries the cost of goods sold components required special editing since they were obtained in most cases from schedule F which did not contain a cost of goods sold schedule as such. (Details on how the data were obtained from the schedule are provided under each component heading in this section of the report.) A further complication arose out of format differences in the schedules to accommodate reporting under differing accounting methods. For example, inventory information was required of farmers using the accrual method, but not of those using the cash method (who constituted about 96 percent of the farmers filing returns). Merchandise purchased for accrual method farmers represented purchases made (but not necessarily paid for) in the time period covered by the statistics, whereas for cash method farmers, it could have represented purchases made (and paid for) in earlier time periods.

Statistical adjustments made for some businesses in the Finance, insurance, and real estate industries are explained in Business receipts.

For an explanation of the comparable deduction for corporations see Cost of sales and operations.

Cost of sales and operations

Cost of sales and operations generally comprised the *direct* costs incurred by the corporation in producing goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and operating expenses.

Operating expenses which were part of the cost of goods sold typically included excise and related taxes only if the corporation treated these taxes as part of the sales price of their product. (See Business receipts.) When these taxes were identified in cost of goods sold schedules, they were added to the statistics shown for the separate deduction for taxes paid. Similarly, operating expenses for depreciation, depletion, amortization, rent of buildings or real estate, advertising, contributions to pension plans, and contributions to other employee benefit plans, were transferred to their respective deduction categories when identified in cost of sales and operations schedules.

Because the income or loss from sales of securities or real estate by certain financial institutions was transferred from Business receipts, and the net profit or loss from these transactions included in Net gain or loss from sales or exchanges of noncapital assets, the cost of such sales was excluded from cost of sales and operations. (See Business receipts.)

Depletable assets

Depletable assets represented, in general, the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account. In some instances, depletable assets may have been reported as Land, or as Other investments, and could not be identified for this report.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, in the case of natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. In the case of depletable property other than oil and gas wells, gross income from the depletable property meant the gross income from mining, defined to include not only the extractive process, but also certain treatment processes.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the *taxable* income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27-1/2 percent.

The amounts shown in the statistics also include any identifiable depletion reported as a cost of sales and operations.

Depreciable assets

Depreciable assets, reported in the balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude those intangible assets, patents, and copyrights for example, which were depreciable for tax purposes. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for five-year amortization in lieu of regular depreciation. Also included, when reported in the balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some businesses, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

In relating depreciable assets and accumulated depreciation to the current-year depreciation deduction shown in this report, it should be noted that the balance sheet accounts reflected amounts reported in the books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear, and tear, and obsolescence of business property was allowable under Code section

167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights.

In addition, additional first-year (section 179) depreciation was included for sole proprietorships and corporations. Beginning with 1963, the statistics include amounts claimed as amortization on station connections in the case of corporations in the communications industry, and as amortization of capitalized film production costs in the case of corporations in the motion picture industry. These amounts were previously included in the statistics for Other deductions in the first instance, and in Amortization and Cost of sales and operations in the second instance. See also, Depreciable assets.

Distributions to stockholders

Distributions to stockholders consisted of the corporation's own stock, and of cash and other property, generally reported as part of the analysis of earned surplus and undivided profits. Liquidating dividends were excluded.

In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and property other than in the company's own stock. For Small Business Corporations for which an election was made to be taxed through stockholders, the statistics do not include amounts taxed but not actually distributed to stockholders in 1963. Conversely, the statistics do include amounts previously taxed to stockholders but retained in the corporation until actually distributed in 1963.

Dividends

Dividends received from domestic corporations were distinguished in the income statement from dividends received from foreign corporations. While the full amount was reported in arriving at net income, most domestic dividends as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as Other receipts described under separate head-

ing. The sources of dividends received by Small Business Corporations electing to be taxed through shareholders were not reported and all such dividends were treated as dividends from domestic corporations.

Earned surplus and undivided profits

Earned surplus and undivided profits consisted of the retained earnings and profits of the corporation less any reserves. The statistics shown are net figures after deduction of any negative amounts.

Gross profit

Gross profit, shown for sole proprietorships and partnerships in this report, equals Business receipts less Cost of goods sold.

Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Income subject to tax

Income subject to tax was the amount upon which the corporation income tax was imposed. The 1954 Code provided several income tax bases for different types of corporations. These included the "taxable income" base defined by Code section 63, used by the majority of corporations and to which the regular normal tax and surtax rates applied; a variation of this base in combination with long-term capital gain when the 25-percent tax on capital gain was applicable; the several tax bases applicable to insurance companies; and the amounts taxable to regulated investment companies and real estate investment trusts. All of these tax bases are reflected in Income subject to tax. However, small amounts of regulated investment company undistributed long-term capital gain were excluded. Also excluded was the net income of small business corporations electing to be taxed through shareholders.

For many companies income subject to tax was smaller than Net income. This was because in addition to the ordinary and necessary business deduction allowed in arriving at Net income, certain other deductions were allowed in computing income subject to tax.

Income tax

Income tax of corporations was the gross amount of tax liability, based on the income subject to tax, before deducting foreign tax and investment credits. Income tax of sole proprietorships was based on the individual's taxable income and did not include the self-employment tax. Income tax before credits and income tax after credits are both reported for sole proprietorship businesses. Income tax after credits was the individual's tax liability reduced primarily by permissible amounts of credit for investment and from domestic corporations, retirement income, and partially tax-exempt interest.

For corporations, the amount of income tax shown does not reflect any adjustments to the tax liability from the carryback of future years losses nor any other adjustment to the liability resulting from audit examinations and other enforcement activities. The statistics presented therefore differ somewhat from the actual corporation income tax collections and the final tax liability of the corporations for 1963.

Prior to January 1, 1964, the income tax consisted of (1) normal tax of 30 percent of taxable income, plus (2) surtax of 22 percent of taxable income (including partially tax-exempt interest) in excess of \$25,000, or, (3) alternative tax comprising 25 percent of the excess of net long-term capital gain over net short-term capital loss and normal tax and surtax on the balance of taxable income. Alternative tax was used only if it was less than the normal tax and surtax on total taxable income. The change in tax rates, applicable to 1963 accounting periods ended January through June 1964, is discussed in the Changes in Law section of this report.

Industry classification

The statistics in this report were classified according to an industry classification system which was revised from that used for income years prior to 1963. The revised system was based on the Standard Enterprise Classification (SEC), developed in 1962 by the Office of Statistical Standards of the Bureau of the Budget for use in classifying enterprises. Enterprises are legal units identified in each case by common ownership or control and may vary from a single enterprise unit, as was the case for most of the sole proprietorship businesses treated in this report, to a complex family or consolidated organization, as was the case for many of the corporate tax entities included in the report.

The structure of the Standard Enterprise Classification followed closely that of the Standard Industrial Classification (SIC), which was designed for classifying establishments, and was the basis of Statistics of Income Industry Classification (SOI-IC) for the years prior to 1963. For unincorporated businesses the revised system resulted in only one industry change: Ordnance and accessories, which was classified in Fabricated metal products, beginning in 1963 was classified as "Manufacturing, not elsewhere classified." For corporations, however, the revised system resulted in extensive industry changes which are enumerated in detail in *Statistics of Income--1963, Corporation Income Tax Returns*. In certain instances industries identified separately in the SEC system were combined for SOI-IC purposes. For 1963 the 261 SEC groups were combined to 110 groups for sole proprietorships and partnerships, and 228 groups for corporations. The industry groups were combined in such a way as to provide more industry detail within Retail trade and Services for unincorporated businesses. Combining the SEC industry groups was necessary primarily to provide enough sample returns in each industry group to assure reliable estimates. For example, efforts to classify sole proprietorship manufacturers into more than 100 industries, as corporations are, would result in so few returns in each industry that the estimates for even the most universally reported items (such as business receipts) would be considered statistically unreliable.

As in the past, each business return or schedule was classified according to the business activity accounting for the largest percentage of receipts. To that extent, the industry coverage is not necessarily all-inclusive. For example, "Hotels" also included the business receipts of the restaurant facilities that were operated as part of the hotel services, and therefore, these restaurants were not included in "Eating and drinking places" in Retail trade.

In the sole proprietorship area, when a Form 1040 had more than one schedule C or F, each schedule was treated as a separate sole proprietorship to the extent that it could be identified as engaging in a business activity different from the others. As an illustration, two schedules C with the same Form 1040, one identified by the taxpayer as a beauty shop and the other a farm, would each be assigned to the appropriate *Statistics of Income* industry group and treated for statistical purposes as two sole proprietorships. In contrast, if both schedules were identified by the taxpayer as having the same business activity, e.g., each a grocery store, the two schedules would be combined and treated as one sole proprietorship.

Insurance

This deduction is shown separately only for sole proprietorships, in this report, and includes premiums paid for business insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees group life and hospitalization, liability, credit, and crop insurance.

Intangible assets

Intangible assets were separately reported on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with Other assets. Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Since definition, valuation, and life of intangible assets subject to amortization varied from business to business, no definitive description of this item can be given. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the businesses' books of account.

Interest

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest on Government obligations

Interest on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on United States savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000

issued prior to March 1, 1941, was subject to surtax only. However, this interest, when included in the net income of a Small Business Corporation reporting on Form 1120-S, lost its identity and was fully taxable to the shareholder.

Interest on obligations of a State, Territory, United States possession, or their political subdivisions, or of the District of Columbia, and interest on United States obligations issued on or before September 1, 1917, was wholly tax-exempt. Amounts shown are less amortizable bond premium.

Interest income

This item for partnerships included interest received by the business from all sources except: (a) interest wholly exempt from tax; (b) interest on tax-free covenant bonds; and (c) partially tax-exempt interest. For corporations see "Other interest."

Internal Revenue districts and regions

Internal Revenue districts and regions in which the returns were filed indicated the location of either the principal office or the principal place of business. Since, for any given business, data on the tax return represented the sum of all business units and activities regardless of geographic location, it is not possible to relate with accuracy the Internal Revenue district of filing with the place of origin of the income and tax reported.

Because of the limitations inherent in the classification by Internal Revenue district or region, it is not emphasized in this report and only selected items from the tax returns were so classified.

A map of the Internal Revenue districts and regions appears on page 27.

Inventories

Inventories are goods on hand held for sale, and raw materials, or supplies which will physically become a part of merchandise intended for sale.

For corporations, inventory data were obtained from the tax return balance sheet. For partnerships and sole proprietorships, inventory data were obtained from the Cost of goods sold schedule, since balance sheet data were not furnished by many partnerships and were not required for sole proprietorships.

Investment credit

The Revenue Act of 1962, enacted October 16, 1962, allowed an individual, estate, trust, or corporation a credit against income tax for investment in certain depreciable property acquired after December 31, 1961, for tax years ended after that date. In the case of partnerships and Small Business Corporations the credit was claimed by the partner or shareholder.

The credit was allowable for the first year that qualifying property was placed in service, and was applicable to (1) tangible personal property, and (2) real property (except buildings and their structural components), if the real property was used as an integral part of manufacturing or production, or was used in furnishing transporta-

tion, communications, electrical energy, gas, water, or sewage disposal services, or constituted a research or storage facility used in connection with any of these activities.

Investment credit could not be claimed for (1) certain property used predominantly outside the United States, (2) property used for lodging, (3) property used by certain tax-exempt organizations, (4) property leased to or owned by governmental units, or (5) property consisting of livestock.

The tentative investment credit was equal to 7 percent of qualified investment except for public utility property, for which the rate was 3 percent of qualified investment.

Qualified investment was a prescribed proportion of the cost of property having a useful life of four years or more and otherwise eligible for the investment credit. Qualified investment took into account purchases of new property and to a limited extent, purchases of used property. The cost of used property taken into account could not exceed \$50,000. Qualified investment equaled the sum of the full amount invested in property with a useful life of at least eight years, two-thirds of the amount invested in property with a useful life of at least six years but less than eight years, and one-third of the amount invested in property with a useful life of at least four years but less than six years.

Notwithstanding the amount of the tentative or earned credit, the amount of credit that could be used for a year was limited. It could not exceed the income tax liability, but if tax was more than \$25,000, the credit could not exceed \$25,000 plus 25 percent of the tax above this amount. Also, the income tax against which the credit could be used was first reduced by foreign tax credit, dividends received credit, and retirement income credit.

Small Business Corporations electing to be taxed through shareholders and partnerships were allowed to allocate the cost of property eligible for investment credit pro rata among the shareholders and partners. These businesses were required to attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type, and life of property.

Investments in Government obligations

This figure as reported by partnerships and corporations on the end-of-year balance sheet, comprises bonds or other obligations of a State, Territory, or United States possession, including obligations of political subdivisions and of the District of Columbia. United States obligations include those of instrumentalities of the Federal Government.

Labor

Labor as an element of Cost of goods sold is shown separately only in the sole proprietorship tables. Amounts were reported for this item in the Cost of goods sold components on page 1 of schedule C, Form 1040, by business taxpayers in each of the nonfarm industries. Amounts reported for "labor hired" in schedule F, Form 1040, which did not include a complete Cost of goods sold schedule as such, represent this item in the statistics for the farm industries.

The partnership Cost of goods sold schedule entry was "Cost of labor, supplies, etc."

Legal and professional fees

This deduction is shown separately only for sole proprietorships, in this report, and includes fees paid to attorneys, accountants, and other professionals. Also included in the deductions of the professions are amounts paid for subscriptions to professional publications, and membership fees or dues to professional organizations.

Loans from stockholders

Loans from stockholders were regarded as long-term in duration and may have included loans from individuals and corporations as well as from other stockholders.

Loans to stockholders

Loans to stockholders were regarded as long-term in duration and may have included loans to individuals and corporations as well as to other stockholders. Banking and savings institutions sometimes used this account on the return form to report loans to shareholder-depositors.

Materials and supplies

Materials and supplies was a component of Cost of goods sold and represented for businesses in the non-farm industries, the amount shown on page 1, line 5, on schedule C, Form 1040, for sole proprietorships. This component was not shown separately as a line item in schedule A of Form 1065 and therefore is included in "Other costs." For businesses in the farm industries who used schedule F, it is the item "Supplies purchased" reported on page 1, part III for farmers using either the cash or accrual accounting method.

Merchandise purchased

Merchandise purchased (labeled "purchases" in the statistics for partnerships) was a component of cost of goods sold and represented for businesses in the non-farm industries the amount reported on line 3, page 1, of schedule C, Form 1040, for sole proprietorships, and line 2, schedule A on page 2 of Form 1065 for partnerships. For businesses in the farming industries who used schedule F, Form 1040, it was the cost reported on page 1, part II, column (d) for farmers using the cash accounting method and that reported on page 2, part VII, line 4 for farmers using the accrual accounting method.

The costs for each method are not strictly comparable since under the cash method the cost figures relate for the most part to sales during the period covered by the statistics whereas under the accrual method, they relate to purchases during that time. The exceptions for cash method cost figures are instances where farmers had elected, as permitted under the law, to report the cost of chickens and certain young plants in the year they were acquired, rather than in the year sold.

Mortgages, notes, and bonds payable

Mortgages, notes, and bonds payable were separated on the balance sheet according to the length of time from maturity of the obligations. Length of time from maturity was based on date of balance sheet rather than date of

issue. Accordingly, long-term obligations maturing within the coming year were reportable together with short-term obligations, as having maturity of less than one year. The amounts are shown as reported.

Net farm profit (or loss)

The net farm profit (or Partnership loss) of a partnership is the incidental partnership income from farming. If the principal income of the partnership is from farming, the data are shown as Net profit (or loss).

Net gain (or loss), sales other than capital assets

This account consisted of gains and losses from the sale or exchange of property other than (a) capital assets and assets defined in section 1231 of the Code, and (b) losses on small business stock as provided in section 1244. (See Business receipts for the statistical treatment of gain or loss from certain sales of securities and real estate.)

Net income (or deficit)

On corporation returns, net income (or deficit) was the difference between gross taxable receipts and the sum of cost of goods sold and other business deductions. Gross taxable receipts were business receipts and investment income. Investment income included dividends, interest, royalties, net capital gains, net gain from sales of non-capital assets, and other income.

The concept of net income for corporations is not strictly comparable with the concept of net profit for sole proprietorships or partnerships. For further discussion on this point see the explanation of Net profit below.

Net profit (or loss)

On sole proprietorship returns net profit (or loss) represents the difference between business receipts and the sum of cost of goods sold and other business deductions. For partnerships, net profit (or loss) represents the difference between total receipts and sum of cost of goods sold and business deductions. Total receipts, as explained below under that heading, include in addition to business receipts investment income attributable to the partnership.

In this report, the term Net profit is used for both sole proprietorships and partnerships, although in concept the term is not strictly comparable for the two forms of business organization. For example, investment income is reflected in partnership profit but not in sole proprietorship Net profit. A further difference is that salaries paid to the owner(s) are a business deduction for a partnership but not for a sole proprietorship, while additional first-year depreciation amounts are deductions only for sole proprietorship net income.

Nonqualifying dividends

This investment-type income for partnerships represented certain corporate dividends which was includible in the income of the partnership and for which the individual partners were not entitled to an exclusion or credit on their individual income tax returns.

Notes and accounts receivable

Notes and accounts receivable were, in general, the gross amounts of current trade items, that is, amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year.

Nontrade receivables were generally included in the statistics for Other current assets.

The reserve for bad debts, shown as an adjustment to Notes and accounts receivable may have included the reserves for certain other investments, such as for mortgage and real estate loans. As a result, it was possible for the reserve to exceed the amount of notes and accounts receivable.

Number of businesses

Number of business organizations as used in *Statistics of Income* reports represents the number of businesses operated as sole proprietorships by individuals, the number of active partnerships, and the number of active corporation returns.

Number of sole proprietorships represents the number of schedules C and F filed. For a Form 1040 return with more than one schedule C or F, each schedule was counted as a separate business if each was in a different industry. If each schedule was in the same industry, the data were combined and counted as one business. The term "sole proprietor" was used in the investment statistics on page 4 to denote an individual return with one or more schedules C or F as distinguished from a sole proprietorship.

The number of active corporation returns for 1963 was less than the number of corporations by approximately 27,000, which was the number of subsidiaries reported on some 5,800 consolidated returns.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general and selling expenses; bonuses; delivery, freight, and shipping expenses; sales discounts; and travel and entertainment expenses. For corporations and partnerships this item also included Commissions, Insurance, and Legal and professional fees. For sole proprietorships the last three were shown as specific deductions.

Other employee benefit plans

Other employee benefit plan to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans within the purview of Code section 404. (See Pension, profit sharing, stock bonus, and annuity plans.)

Other interest

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium. For 1963, any interest still reported on United States savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000 issued prior to March 1, 1941, or on obligations of instrumentalities of the United States issued prior to March 1, 1941, was included in Other interest. This interest, which was subject to surtax only, was shown separately in previous years.

Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

Paid-in or capital surplus

Paid-in or capital surplus comprised additions to the corporation's capital from sources other than earnings. The amount shown is after deducting any negative amounts.

Includable were amounts of surplus occasioned by donation, appreciation of assets, receipts from sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions.

Partners' capital accounts

In the report the end-of-year balance in partners' capital accounts is shown and therefore it reflects the status of capital after contributions and withdrawals.

Patronage dividends, rebates, and refunds

In the sole proprietorship statistics income received from farm purchasing or marketing cooperatives in the form of patronage dividends, rebates or refunds was included in the Business receipts of farm sole proprietorships.

Payments to partners

This account shows guaranteed payments made to a partner for services or the use of capital where such payments are determined without regard to income of the partnership.

Pension, profit-sharing, annuity plans

Pension, profit-sharing, stock bonus, annuity plans, and other deferred compensation plans to which employers contributed were deductible to the extent of their con-

tributions under Code section 404. The code imposed limitations on the amounts deductible for the taxable year and provided a carryforward feature for certain amounts paid in excess of the limitation. The statistics include identifiable amounts reported as a cost of sales or operations. (See also, Other employee benefit plans.)

Purchases

(See Merchandise purchased)

Rent

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in Business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction includes cost of labor and supplies, and other costs necessary for incidental repairs to the property. It does not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Retirement plans

See sections in the text on Changes in Law and Retirement Plans.

Royalties

Royalties were the gross amounts of income received for the exhaustion of the value of property rights. Included were earnings from such items as copyrights, patents, and trademarks; and natural resources under lease, such as timber, mineral mines, and oil wells. Expenses relating to this income, depletion or taxes for example, were not deducted directly from the income but were reported among the specific deductions from Total receipts.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the Cost of goods sold schedule. Salaries to partners and to the taxpayer if a sole proprietor are not included in this amount.

Small Business Corporations

Small Business Corporation returns, Form 1120-S, were information returns of income filed by corporations electing to be taxed through shareholders under section 1372, added to the Code by Technical Amendments Act of 1958.

To qualify as a Small Business Corporation, a firm had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

Net income of Small Business Corporations, whether or not distributed, was taxed directly through each shareholder. It was computed in the same manner as for most corporations. However, the net operating loss deduction and the additional statutory special deductions allowed corporations such as for dividends received, could not be taken and no foreign tax credit was available to the corporation.

Generally, the income of the Small Business Corporation was taxable to its shareholders as ordinary income. But net long-term capital gain retained its character in the hands of the shareholders. Shareholders were allowed to deduct their share of the corporate net operating loss from other forms of individual (or fiduciary) income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

State data

Classification of sole proprietorship and partnership data by State was based on the district in which the returns were filed. Internal Revenue districts, or groups of districts, are identical with State boundaries. Statistics for the U. S. in the State tables differ slightly from those in other tables, due to slight variations in the weighting procedures used to derive the estimates. For partnerships an additional source of difference arose from the exclusion of returns with addresses outside the 50 States from the State tables. For sole proprietorships these returns were included in the State tables in the U. S. totals only. Also see "Industry Data for States and Districts," on page 3.

Surplus reserves

Surplus reserves were those retained earnings set aside for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately, and reserves for taxes, and unrealized profits or un-

earned income, which were included in Other liabilities or Other current liabilities.

Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions, and is shown only in table 12 of this report. It was the base to which the individual income tax rates were applied. The amount shown in this report is only the positive amount upon which the income tax before credits was computed. The dividends received, retirement income, investment tax, and foreign tax credits offset the tax of those nontaxable returns with taxable income.

Taxes

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, and Federal taxes paid on interest from tax-free covenant bonds.

Some corporations reported excise and stamp taxes which were part of the sales price of their products as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of sales and operations or as part of the separate deduction for taxes paid. When included in the cost of sales and operations, these taxes often were not identifiable and therefore could not be added to the statistics for taxes paid.

Total assets and liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts.

When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations which failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Asset and liability estimates were not made for partnership returns without balance sheets.

Total deductions

Total deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and, (3) net loss from sales of noncapital assets. Components of Total deductions are shown in the income statement tables.

For certain mutual insurance companies with total receipts under \$500,000, total deductions represented only investment expenses; business income and expenses were excluded by law. Also see "Changes in Law."

Total receipts

For corporations total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

For certain mutual insurance companies with total receipts under \$500,000, the gross taxable receipts included in the statistics represented only the receipts from investments; operating income was excluded by law, as explained in "Changes in Law."

This item for partnerships represented the sum business receipts and investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of property other than capital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts do not reflect net losses from the foregoing sources.

Description of the Samples and Limitations of the Data

DESCRIPTION OF THE SAMPLES

The data presented in this report for 1963 are based on stratified samples, selected before audit, of the following types of returns filed in 1964: (1) Individual Income Tax Returns, Form 1040 (to provide the data for sole proprietorships); (2) Partnership Returns of Income, Form 1065; and (3) Corporation Income Tax Returns, Form 1120 series.

Sample selection

In the stratified sample design the population of returns was first classified into strata. Sample returns were then selected at random from each stratum at the prescribed rate for the stratum. A return was selected if its account number ending was one of those specified.

The sample strata for *Statistics of Income* were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes. The basis for stratification was as follows: Sole Proprietorships - size of adjusted gross income reported on Individual Income Tax Returns, Form 1040, and presence of business income; Partnerships - size of business receipts or total income; Corporations - type of corporation return, and size of total assets, net income, or deficit.

For each of these sample strata, the number of returns in the population, the number of returns in the sample, and the prescribed and achieved sampling rates are given in tables F, G, and H. Differences between prescribed and achieved sampling rates occurred for the following reasons. Returns for each district were assembled and numbered in the district office or service center in blocks of 100 within each of the return processing groups used for revenue collection and audit purposes, and were sampled according to designated account numbers within each hundred. However, to facilitate field processing, some packs were closed with less than 100 returns. Therefore, the prescribed rates based on blocks of 100 returns were not always achieved. Also, some specific returns were unavailable even after followup.

The statistics in the basic tables of this report include only active returns. An active partnership or corporation, for *Statistics of Income*, has at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations were included, however, in the count of the total number of returns and the number of returns in the sample as given in tables G, and H. Also excluded from the tables of this report, and not counted in the totals shown in tables F, G, and H, were tentative returns, amended returns not associated with the original return,

returns in the Form 990 series of exempt organizations, returns of partnerships and sole proprietorships electing to be taxed as corporations, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each type of business:

Sole proprietorships.—The sample of 213,591 Forms 1040 with Schedules C or F or the taxpayer's equivalent schedule was selected from a population of 10,317,942 individual returns with business income. This business sample is a subclass of the sample of 489,725 Form 1040 returns, other than 1040A, selected for *Statistics of Income*.

Individual returns which showed adjusted gross income of \$100,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, the number of business returns, and the sampling rates are shown in table F.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between the business and nonbusiness categories. For example, as shown in table F, 81,960 returns were selected for the sample (column 2) from the 8,270,578 population of returns (column 1) originally classified for revenue processing as business returns with adjusted gross income of less than \$10,000. For *Statistics of Income* purposes, 183 returns were reclassified as nonbusiness, leaving 81,777 returns (column 5) in the business category.

Not all returns with business income were included in the basic tables. Adjustments were made principally to

Table F.—SOLE PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1963

Sample stratum (Size of adjusted gross income)	Total				Business, number in ¹	
	Number in—		Sampling rate		Sample	Population ²
	Population	Sample	Pre- scribed	Achieved		
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total.....	46,549,962	489,725	-	-	213,591	10,317,942
Business returns, total....	10,088,722	211,438	-	-	211,031	10,066,444
Under \$10,000.....	8,270,578	81,960	.0100	.0099	81,777	8,252,117
\$10,000 under \$30,000....	1,575,464	47,528	.0300	.0302	47,429	1,572,271
\$30,000 under \$100,000....	228,434	67,704	.3000	.2964	67,608	227,839
\$100,000 or more.....	14,246	14,246	1.0000	1.0000	14,217	14,217
Nonbusiness returns, total..	36,034,174	274,563	-	-	1,607	148,640
Under \$10,000.....	29,969,345	61,106	.0020	.0020	242	118,689
\$10,000 under \$50,000....	5,981,341	178,489	.0300	.0298	855	28,651
\$50,000 under \$100,000....	68,449	19,929	.3000	.2912	325	1,115
\$100,000 or more.....	15,039	15,039	1.0000	1.0000	185	185
Prior year delinquent returns, total.....	427,066	3,724	-	-	953	102,858
Under \$50,000.....	426,819	3,477	.0100	.0081	837	102,742
\$50,000 or more.....	247	247	1.0000	1.0000	116	116

¹Data in columns (5) and (6) opposite business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represent returns subsequently reclassified as business returns.

²Estimated by multiplying the reciprocal of the achieved sampling rate column (4) by the number in the sample column (5).

exclude (1) Schedules C or F filed by partners for the sole purpose of reporting self-employment income, and (2) Schedules C or F in which *Statistics of Income* industrial activity definitions were not met. These adjustments reduced to 9,135,954 the number of sole proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for sole proprietorships are based is included in the report: *Statistics of Income—1963, Individual Income Tax Returns*.

Partnerships.—The sample of 64,096 Forms 1065 was selected from a population of 941,139 partnership returns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. A further adjustment, to exclude inactive returns, reduced the total number of partnerships shown in the basic tables to 924,276 active partnerships.

Partnership returns with business receipts or total income (which is defined as business receipts plus investment income less cost of goods sold) of \$500,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for selecting the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table G.

Table G.—PARTNERSHIPS: NUMBER OF FORMS 1065 IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1963

Sample stratum (Size of business receipts)	Number of returns in ¹ —		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total.....	941,139	64,096	-	-
Business receipts, or total income:				
Under \$200,000.....	878,450	35,956	.0400	.0409
\$200,000 under \$500,000.....	43,231	8,682	.2000	.2008
\$500,000 under \$5,000,000 ²	18,551	18,551	1.0000	1.0000
\$5,000,000 or more ³	907	907	1.0000	1.0000

¹Adjusted for duplicate returns and includes inactive partnership returns.

²Excluding returns with total assets of \$5,000,000 or more.

³Including returns with business receipts or total income \$500,000 under \$5,000,000 having total assets of \$5,000,000 or more.

Table H.—CORPORATIONS: NUMBER OF FORMS 1120, 1120-F (RESIDENT ONLY), 1120-L, 1120-M, AND 1120-S IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1963

Sample stratum (Size of total assets)	Number of returns in ¹ —		Sampling rate	
	Population	Sample	Pre-scribed	Achieved
	(1)	(2)	(3)	(4)
Corporation returns, total.....	1,383,299	153,089	-	-
Forms 1120, 1120-L, 1120-M, 1120-F, total...	1,240,692	138,637	-	-
Assets zero or not reported.....	58,423	5,586	0.1000	0.0956
Under \$100,000.....	698,137	33,775	0.0500	0.0484
\$100,000 under \$1,000,000.....	385,899	37,627	0.1000	0.0975
\$1,000,000 under \$5,000,000.....	50,787	14,203	0.2500	0.2797
\$5,000,000 under \$10,000,000 ²	34,164	34,164	1.0000	1.0000
\$10,000,000 or more ³	13,282	13,282	1.0000	1.0000
Forms 1120-S, total.....	142,607	14,452	-	-
Under \$1,000,000; zero; or not reported...	134,593	6,438	0.0500	0.0478
\$1,000,000 or more.....	8,014	8,014	1.0000	1.0000

¹Includes returns of inactive corporations.

²Special types of returns with assets under \$5,000,000 are also included in this stratum. These are consolidated returns, returns with personal holding company schedules, life and mutual insurance company returns, resident foreign corporation returns, returns with overpayment of tax, and returns filed under Section 1361, with assets under \$10,000,000.

³All returns, including the special types referred to in footnote 2, with net income or deficit of \$1,000,000 or more, regardless of the size of their assets, are included in this stratum.

Corporations.—The sample of 153,089 returns in the Form 1120 series was selected from a population of 1,383,299 corporation income tax returns. An adjustment to exclude inactive corporations reduced the total number of corporations in the basic tables to 1,323,184 active corporations.

Corporation returns with total assets of \$5,000,000 or more, or net income or deficit of \$1,000,000 or more were sampled at a one-to-one rate. Also sampled at this rate were Forms 1120-S with total assets of \$1,000,000 or more, and the special types of returns described in footnote 2 of table H. The rates at which other returns were selected are shown in that table, together with the number of returns in the population and in the sample.

Method of estimation

Estimates for all returns received and numbered were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For example, a "weighting factor" of 100.91 was used for "Business returns with Adjusted gross income under \$10,000." The weighting factor was obtained by dividing the population of this size class, 8,270,578, by the number of returns in the sample, 81,960. The primary sources of population data are counts, submitted by the district offices, showing number of returns filed.

LIMITATIONS OF THE DATA

Sampling variability

The relative sampling variability of an estimate is the sampling variability expressed as a percent of the estimate. The sampling variability at the one standard deviation level, when added to and subtracted from the estimate, provides the upper and lower limits within which two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for sole proprietorships, partnerships, and corporations are shown in tables I, J, and K.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted.

Other limitations due to sampling

The absence of statistics for items, indicated by means of a dash, may be interpreted in several ways. If the statistics were based on returns sampled at the 100 percent rate, the dash indicates no returns with the particular characteristics. But if the statistics were based on returns sampled at less than the 100 percent rate, either there were no returns in the population with the particular characteristic, or, because of their rarity, instances of the characteristics were not present among the sample returns.

Response and other nonsampling errors

In processing returns for collection purposes in the district offices and in processing the samples of returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, before they were made available for sample selection. Corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns with data not on appropriate return lines and returns with obvious errors were edited and the data properly

transcribed. Mechanical transcribing to punch cards was verified by the process of repeat punching, and, prior to tabulating, tests for consistency were applied while the information was being processed through the electronic computer system.

An extensive system of sample management and control was used to insure the selection of the prescribed samples. Sample controls were maintained on a district basis using the most detailed Internal Revenue Service numbering and grouping system for classifying returns. Name control files, which are historical records of the tax return information for very large taxpayers, provided a further check on the completeness of the samples.

Practical operating considerations allowed a reasonable tolerance in controlling the selection of the sample returns and the processing of the data.

U. S. BUSINESS TAX RETURNS, 1963

Table 1.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED ESTIMATES, AT THE ONE STANDARD DEVIATION LEVEL, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Relative sampling variability (Percent)	Business receipts		Depreciation		Net profit		Net loss	
			Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
			(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries.....	9,135,954	0.12	181,551,305	0.71	7,338,432	0.65	27,435,631	0.32	3,665,103	1.80
Agriculture, forestry and fisheries.....	3,338,081	0.43	30,049,957	1.48	3,268,940	0.89	5,007,600	0.82	1,959,569	2.32
Farms.....	3,208,089	0.44	28,284,962	1.44	3,175,363	0.91	4,662,543	0.85	1,913,509	2.36
Field crop farms.....	1,171,303	0.81	9,489,132	1.87	1,219,806	1.48	2,280,372	1.28	364,697	3.47
Fruit, tree nut, and vegetable farms.....	144,065	2.51	1,405,935	4.24	142,200	4.25	254,127	4.33	132,110	8.35
Livestock farms.....	1,652,312	0.68	16,363,916	2.19	1,686,029	1.23	1,952,216	1.29	1,200,215	2.81
Farms, not elsewhere classified.....	240,409	1.53	1,025,979	7.49	127,328	7.56	175,828	4.30	216,487	11.64
Other agriculture, forestry, and fisheries.....	129,992	2.71	1,764,995	10.37	93,577	4.90	345,057	3.54	46,060	10.35
Mining.....	34,438	4.57	1,048,761	12.29	90,292	12.30	111,250	7.16	121,125	11.44
Contract construction.....	691,613	1.06	16,344,887	3.08	464,537	3.39	2,341,020	1.38	170,066	16.31
General contractors.....	115,238	2.74	6,783,114	6.65	171,187	7.02	576,003	2.98	103,858	25.52
Special trade contractors.....	554,120	1.19	9,184,009	2.39	278,067	3.54	1,705,200	1.59	62,255	13.11
Contractors not allocable.....	22,255	6.80	377,764	12.71	15,283	18.33	58,817	8.54	3,953	22.82
Manufacturing.....	187,398	2.15	6,369,127	3.35	238,098	3.89	765,628	2.45	88,027	13.92
Food and kindred products.....	15,048	8.63	1,058,337	11.05	26,248	12.54	71,088	9.35	(1)	(1)
Apparel and other fabricated textile products.....	8,927	9.57	492,546	10.74	8,150	14.59	49,571	9.77	(1)	(1)
Lumber and wood products, except furniture.....	49,839	4.42	1,299,739	7.30	80,200	8.52	141,593	5.94	11,124	18.28
Printing, publishing, and allied industries.....	28,473	5.35	714,569	6.81	28,725	7.48	125,716	5.97	(1)	(1)
Machinery, except electric.....	22,547	5.93	651,675	7.32	31,896	8.73	112,667	6.19	13,176	33.57
Other manufacturing.....	62,564	3.61	2,152,261	5.82	62,879	6.15	264,993	4.00	27,698	12.98
Transportation, communication, electric, gas, and sanitary services	307,103	1.73	4,969,278	3.97	499,867	4.75	786,612	2.26	92,265	8.29
Transportation.....	290,745	1.78	4,710,805	4.15	476,008	4.94	729,144	2.35	88,874	8.43
Motor freight transportation and warehousing, terminals, and related services.....	213,704	2.08	3,831,335	4.14	402,826	5.38	558,415	2.74	70,093	10.00
Other transportation.....	77,041	3.54	879,470	13.03	73,182	12.57	170,729	4.59	18,781	14.12
Communication, electric, gas, and sanitary services.....	16,358	7.36	258,473	10.23	23,859	13.18	57,468	8.32	(1)	(1)
Wholesale and retail trade.....	1,836,746	0.63	89,775,198	1.20	1,229,788	1.33	6,445,488	0.81	638,003	3.92
Wholesale trade.....	324,392	1.61	17,916,959	3.45	229,568	3.17	1,610,665	1.71	92,396	10.39
Groceries and related products.....	47,338	4.25	4,849,338	7.36	40,437	6.82	223,094	4.47	11,685	27.13
Farm products—raw materials.....	16,894	7.29	2,431,753	15.02	18,219	12.44	57,941	8.69	9,380	21.80
Other wholesale trade.....	260,180	1.32	10,635,868	3.27	170,912	3.72	1,329,630	1.89	71,331	12.37
Retail trade.....	1,471,400	0.69	69,200,711	1.27	956,677	1.50	4,650,897	0.96	529,641	4.32
Building materials, hardware, and farm equipment.....	57,606	3.87	3,720,557	5.42	54,133	6.37	238,509	4.40	38,029	14.84
Building materials dealers.....	21,615	6.24	1,325,656	8.16	23,005	11.61	94,137	6.77	15,567	18.63
Hardware stores.....	24,804	5.98	1,125,681	7.45	17,382	8.27	95,312	7.04	9,189	24.22
Farm equipment dealers.....	11,187	8.80	1,269,220	11.70	13,746	11.99	49,060	10.18	13,273	23.81
General merchandise stores.....	148,732	2.52	3,324,792	4.37	66,676	6.28	284,264	3.77	32,118	11.83
Food stores.....	278,228	1.89	15,673,363	3.01	177,208	3.52	811,297	2.36	71,592	7.96
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	233,610	2.08	14,505,858	3.21	151,117	3.91	692,332	2.57	61,353	8.55
Other food stores.....	44,618	4.67	1,167,505	6.98	26,091	7.61	118,965	5.95	10,239	21.69
Automotive dealers and gasoline service stations.....	272,458	1.84	20,947,293	2.77	149,996	2.98	934,545	2.21	108,121	7.36
Automobile and truck dealers.....	42,963	4.56	6,808,756	6.67	26,919	7.76	190,137	4.83	32,750	17.31
Gasoline service stations.....	201,641	2.16	12,581,518	2.75	99,380	3.52	629,171	2.71	58,739	7.88
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	27,854	5.70	1,557,019	7.17	23,697	7.81	115,237	6.35	16,632	18.95
Apparel and accessory stores.....	59,403	3.75	2,611,133	4.50	30,416	5.74	248,325	4.18	21,204	14.84
Furniture, home furnishings, and equipment stores.....	79,784	3.47	3,721,076	5.04	60,574	6.73	324,957	3.88	33,363	19.77
Eating and drinking places.....	292,141	1.82	8,699,564	2.54	244,390	3.57	796,619	2.38	133,272	11.92
Drug stores and proprietary stores.....	29,302	4.79	2,623,612	5.29	34,312	6.33	262,001	4.31	13,546	30.94
Liquor stores.....	23,319	5.89	1,778,763	6.79	16,603	9.38	125,563	6.02	6,999	31.03
Other retail trade.....	230,427	1.47	6,100,558	3.27	122,369	3.69	624,817	2.62	71,396	11.01
Wholesale and retail trade not allocable.....	40,954	4.61	2,657,528	6.67	43,543	7.49	183,926	5.70	15,966	19.52
Finance, insurance, and real estate.....	506,111	1.25	5,467,484	2.68	249,432	2.74	1,922,059	1.46	140,554	11.62
Security and commodity brokers, dealers, exchanges, and services.....	18,438	6.30	377,758	26.11	6,098	12.73	83,363	6.66	(1)	(1)
Insurance agents, brokers, and service.....	168,376	2.18	1,878,305	3.19	61,917	3.65	780,601	2.34	17,675	17.96
Real estate.....	313,227	1.64	3,112,212	2.91	178,239	3.59	1,019,439	2.01	108,853	14.24
Real estate operators (except developers) and lessors of buildings.....	22,451	6.38	213,525	9.80	44,089	9.62	33,929	9.64	(1)	(1)
Other real estate.....	290,776	1.27	2,898,687	3.04	134,150	3.58	985,510	2.05	71,029	6.95
Other finance, insurance, and real estate.....	6,070	9.90	99,209	11.42	3,178	16.63	38,656	9.45	(1)	(1)
Services.....	2,185,196	0.55	27,095,434	1.04	1,276,880	1.49	9,971,311	0.61	442,316	3.80
Hotels, rooming houses, camps, and other lodging places.....	125,056	2.82	1,472,435	5.45	207,036	4.81	199,119	4.49	94,386	11.15
Personal services.....	523,291	1.33	4,548,432	2.16	262,470	3.24	1,230,213	1.75	61,058	8.16
Laundries, laundry services, cleaning and dyeing plants.....	90,950	3.26	1,437,765	4.62	133,718	5.59	223,352	4.33	37,474	11.99
Beauty and barber shops.....	130,053	1.75	1,914,129	2.64	61,860	3.58	698,028	2.27	11,208	13.56
Other personal services.....	122,288	2.81	1,196,538	4.38	66,892	5.16	308,833	3.61	12,376	12.28
Business services.....	235,528	1.87	2,353,948	6.88	95,591	4.45	686,908	2.39	43,508	11.51
Automobile and other repair services.....	345,959	1.40	4,353,353	3.13	148,012	3.58	810,110	2.33	46,645	9.55
Automobile parking, repair, and services.....	145,081	2.57	2,778,710	4.37	86,084	5.32	409,947	3.42	25,510	13.77
Automobile repair shops.....	127,019	2.78	2,512,875	4.70	63,505	4.78	361,683	3.68	19,877	16.48
Other automotive services, including rentals.....	18,062	6.82	265,835	10.73	22,579	15.19	48,264	9.18	5,633	22.52
Repair services, except automobile.....	200,878	2.23	1,574,643	3.97	61,928	4.31	400,163	3.20	21,135	12.98
Amusement and recreation services, including motion pictures.....	118,671	0.66	1,299,330	5.77	114,092	9.18	234,227	4.01	108,469	7.43
Medical services.....	393,421	0.94	8,881,126	1.12	307,584	1.50	4,802,790	0.94	25,328	14.12
Offices of physicians and surgeons.....	151,225	1.56	5,010,993	1.23	172,996	1.69	2,982,701	1.18	12,219	10.99
Offices of dentists and dental surgeons.....	79,777	2.49	2,185,939	2.21	71,055	3.27	1,116,635	2.11	2,837	29.33
Other medical services.....	162,419	2.35	1,684,194	3.74	63,533	4.37	703,454	2.49	10,272	31.25
Educational services.....	86,633	3.22	302,846	7.53	23,112	16.14	114,782	4.75	12,119	30.94
Legal services.....	122,528	2.18	1,985,537	2.05	57,096	3.36	1,089,517	1.88	15,849	13.18
Engineering and architectural services.....	48,028	3.77	758,621	5.16	19,013	5.90	254,369	4.05	8,122	16.83
Accounting, auditing, and bookkeeping services.....	102,431	2.81	652,188	3.83	27,786	4.72	330,204	3.49	5,013	32.06
Other services.....	83,650	3.00	487,618	7.22	15,088	6.37	219,074	4.04	21,819	8.00
Nature of business not allocable.....	49,268	4.36	431,179	9.72	20,598	10.80	84,663	6.64	13,178	19.23

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table J.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED ESTIMATES, AT THE ONE STANDARD DEVIATION LEVEL, BY SELECTED INDUSTRIES

Selected industry	Number of active partnerships	Relative sampling variability (Percent)	Business receipts		Depreciation		Net profit	
			Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
			(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries.....	924,276	0.07	71,762,372	0.35	2,267,622	1.13	10,007,899	0.67
Agriculture, forestry, and fisheries.....	130,420	1.23	4,689,503	1.91	324,041	2.31	765,879	2.35
Farms.....	119,653	1.36	3,792,963	2.22	294,348	2.48	664,152	2.55
Field crop farms.....	31,497	2.66	1,024,431	4.49	95,413	4.58	247,602	4.69
Fruit, tree nut, and vegetable farms.....	11,848	4.36	589,655	5.76	37,497	7.19	106,306	7.28
Livestock farms.....	62,007	1.87	1,870,597	3.04	144,201	3.42	254,378	3.31
Farms, not elsewhere classified.....	14,301	3.99	308,280	7.89	17,237	9.27	55,866	8.15
Other agriculture, forestry, and fisheries.....	10,767	4.70	896,540	3.50	29,693	7.58	101,727	6.35
Mining.....	14,150	3.92	893,581	3.57	78,717	4.74	117,651	5.29
Contract construction.....	60,408	1.83	6,894,915	1.23	138,624	2.70	733,942	2.08
General contractors.....	19,555	3.17	4,125,910	1.39	73,429	3.02	329,680	3.00
Special trade contractors.....	38,972	2.22	2,681,697	2.25	62,795	3.32	394,319	2.70
Contractors not allocable.....	1,881	10.97	87,308	13.65	2,400	21.28	9,943	16.13
Manufacturing.....	39,368	2.22	6,106,914	1.36	128,450	2.50	582,190	2.27
Food and kindred products.....	4,553	6.10	1,538,062	2.18	27,356	4.17	84,808	3.77
Apparel and other fabricated textile products.....	3,436	7.28	877,414	3.98	6,308	7.40	57,996	5.73
Lumber and wood products, except furniture.....	6,650	5.59	765,111	3.86	29,610	6.53	68,568	6.36
Printing, publishing, and allied industries.....	6,596	5.76	506,169	5.48	15,729	8.03	76,219	6.94
Machinery, except electric.....	4,127	7.10	432,476	6.33	12,328	9.39	75,073	8.60
Other manufacturing.....	14,006	3.76	1,987,682	2.56	37,127	7.54	219,526	3.89
Transportation, communication, electric, gas, and sanitary services.....	16,640	3.62	1,121,786	3.46	68,887	5.63	158,352	4.63
Transportation.....	14,490	3.89	1,006,106	3.64	60,450	6.18	132,696	4.97
Motor freight transportation and warehousing, terminals, and related services.....	10,812	4.49	725,088	4.40	48,915	6.69	91,536	5.86
Other transportation.....	3,678	7.79	281,018	6.39	11,535	15.55	41,160	9.31
Communication, electric, gas, and sanitary services.....	2,150	10.22	115,680	11.36	8,437	12.80	25,656	12.59
Wholesale and retail trade.....	256,601	0.81	35,470,908	0.62	364,583	1.25	2,329,406	1.07
Wholesale trade.....	43,498	2.00	12,245,849	0.84	90,433	2.19	653,093	2.31
Groceries and related products.....	7,689	4.52	3,234,096	1.57	20,165	3.77	121,282	3.95
Farm products--raw materials.....	3,574	6.56	2,198,148	1.22	10,293	6.30	45,004	8.50
Other wholesale trade.....	32,235	2.20	6,813,605	1.10	59,975	2.67	486,807	2.68
Retail trade.....	211,819	0.89	23,088,734	0.84	272,657	1.51	1,665,714	1.19
Building materials, hardware, and farm equipment.....	15,500	3.60	2,204,083	2.90	25,284	5.72	151,543	4.14
Building materials dealers.....	6,535	5.51	963,354	4.32	13,901	9.34	74,295	6.27
Hardware stores.....	4,876	6.65	446,932	6.10	5,120	8.54	38,921	7.95
Farm equipment dealers.....	4,089	6.56	793,797	5.05	6,263	6.26	38,327	7.39
General merchandise stores.....	12,095	4.19	1,227,028	3.80	20,566	9.26	90,030	5.27
Food stores.....	33,251	2.39	4,995,530	1.84	48,604	2.24	257,730	2.67
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	29,078	2.56	4,753,875	1.91	42,878	2.51	232,259	2.63
Other food stores.....	4,173	6.74	241,655	6.50	5,726	3.12	25,471	12.65
Automotive dealers and gasoline service stations.....	41,092	2.21	6,099,326	1.73	37,718	2.97	310,138	2.60
Automobile and truck dealers.....	9,696	4.00	3,202,330	1.96	12,287	3.75	106,667	3.22
Gasoline service stations.....	26,723	2.85	2,408,049	3.24	19,254	4.66	162,957	3.82
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	4,673	6.74	488,947	6.74	6,177	8.95	40,514	9.34
Apparel and accessory stores.....	13,330	3.99	1,270,411	4.00	12,842	5.30	117,859	5.33
Furniture, home furnishings, and equipment stores.....	13,686	3.92	1,351,911	3.93	16,510	5.28	128,006	4.62
Eating and drinking places.....	44,105	2.22	2,373,446	2.68	64,862	3.65	272,915	3.21
Drug stores and proprietary stores.....	7,615	5.12	1,066,897	4.84	12,053	6.10	111,382	5.98
Liquor stores.....	4,901	6.43	639,229	5.91	5,508	7.56	50,834	7.23
Other retail trade.....	26,244	2.92	1,860,873	3.62	28,710	3.35	175,277	4.10
Wholesale and retail trade not allocable.....	1,284	12.98	136,325	14.43	1,493	20.40	10,599	25.18
Finance, insurance, and real estate.....	233,516	0.85	5,468,656	1.49	741,931	2.94	1,460,273	1.87
Security and commodity brokers, dealers, exchanges, and services.....	4,859	6.25	1,204,727	1.20	15,545	8.94	265,979	4.01
Insurance agents, brokers, and service.....	12,474	4.25	637,851	4.63	8,098	7.53	202,890	5.60
Real estate.....	175,605	1.06	3,385,982	2.24	711,071	3.02	778,219	2.27
Real estate operators (except developers) and lessors of buildings.....	150,690	1.13	2,716,542	2.55	685,204	3.13	530,607	2.91
Other real estate.....	24,915	2.94	669,440	4.65	25,867	6.12	247,612	3.47
Other finance, insurance, and real estate.....	40,578	2.41	240,096	2.11	7,217	8.06	213,185	3.89
Services.....	171,994	1.03	11,106,307	1.14	422,310	2.56	3,853,713	1.50
Hotels, rooming houses, camps, and other lodging places.....	15,329	4.18	682,103	4.47	99,563	5.17	73,742	5.98
Personal services.....	36,702	2.55	1,188,056	3.25	71,549	4.58	246,807	3.37
Laundries, laundry services, cleaning and dyeing plants.....	14,908	3.89	563,156	4.94	46,821	5.99	78,483	6.23
Beauty and barber shops.....	15,311	3.87	259,837	5.68	6,947	19.00	78,966	5.51
Other personal services.....	6,483	6.83	365,063	6.10	17,781	5.98	89,358	5.73
Business services.....	17,171	3.62	755,459	4.32	41,613	6.26	178,408	5.02
Automobile and other repair services.....	29,718	2.91	1,156,226	3.54	43,409	5.48	198,040	4.08
Automobile parking, repair, and services.....	19,343	3.68	870,520	4.06	35,821	6.32	139,885	4.82
Automobile repair shops.....	16,126	3.74	749,136	4.88	13,595	5.62	120,774	5.08
Other automotive services, including rentals.....	3,217	9.23	121,384	15.27	22,226	9.81	19,111	14.78
Repair services, except automobile.....	10,375	4.70	285,706	7.25	7,988	10.11	58,155	7.64
Amusement and recreation services, including motion pictures.....	13,809	4.29	687,118	4.12	79,038	5.35	80,884	6.14
Medical services.....	19,831	3.22	2,357,922	3.04	35,605	4.73	1,197,484	3.37
Offices of physicians and surgeons.....	11,263	4.31	1,412,563	4.04	17,522	6.56	857,616	4.33
Offices of dentists and dental surgeons.....	1,236	13.46	85,503	14.06	1,774	20.55	39,314	15.33
Other medical services.....	7,332	5.18	859,856	4.83	16,309	7.24	300,554	4.87
Educational services.....	1,498	12.39	30,532	22.76	1,406	20.78	5,643	21.52
Legal services.....	22,823	3.02	2,458,563	2.39	28,725	3.63	1,365,373	2.55
Engineering and architectural services.....	5,682	5.99	788,915	4.13	8,391	8.28	170,511	5.59
Accounting, auditing, and bookkeeping services.....	8,411	5.05	953,722	3.51	12,443	6.04	321,302	4.22
Other services.....	1,020	14.87	47,691	18.63	568	28.33	15,519	20.34
Nature of business not allocable.....	1,179	14.06	9,802	37.59	71	66.44	6,493	51.82

NOTE: The relative sampling variability at the one standard deviation level is the sampling variability expressed as a percent of the estimate. The sampling variability, when added to and subtracted from the estimate, provides the calculated upper and lower limits within which two out of three estimates of similarly derived estimates would be expected to fall.

U. S. BUSINESS TAX RETURNS, 1963

Table K.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE ONE STANDARD DEVIATION LEVEL, BY SELECTED INDUSTRIES

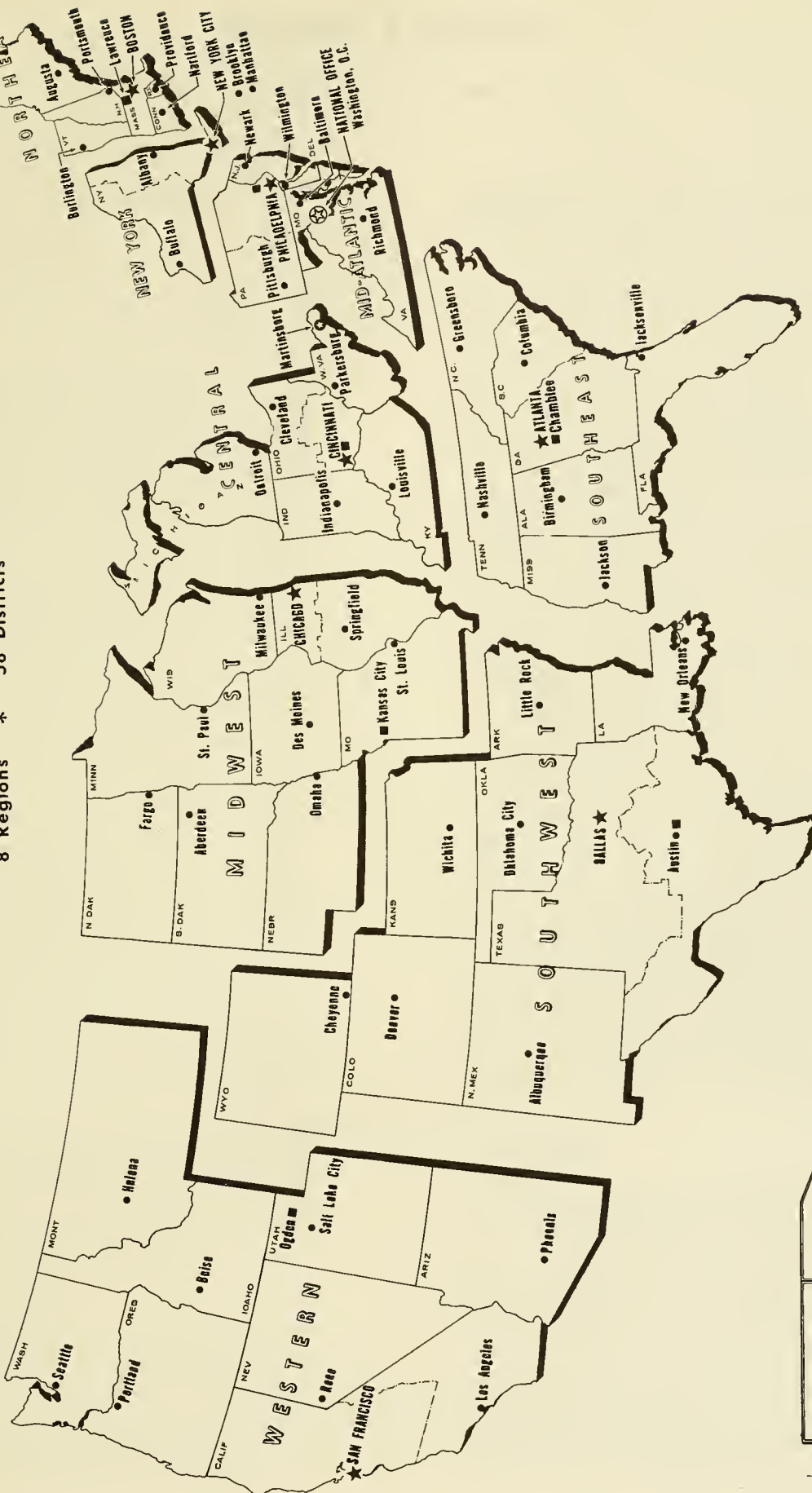
Selected industry	Number of returns		Business receipts		Depreciation		Inventory, end-of-year		Net income		Net deficit	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries.....	1,323,184	0.07	948,790,180	0.26	29,545,082	0.18	106,332,545	0.23	61,304,535	0.17	7,030,488	1.44
Agriculture, forestry, and fisheries.....	23,270	2.51	7,492,590	13.24	248,318	2.90	711,262	5.11	327,540	5.16	231,888	16.86
Farms.....	16,227	2.98	5,354,022	18.23	192,757	3.32	579,775	5.69	253,571	6.21	204,144	19.05
Other agriculture, forestry, and fisheries....	7,043	4.73	2,138,568	8.40	55,561	6.00	131,487	11.61	73,969	8.29	27,744	14.78
Mining.....	14,878	3.08	12,448,085	1.40	842,167	1.43	947,840	1.11	1,549,553	1.36	339,823	3.66
Metal mining.....	1,136	11.70	2,361,901	2.86	165,223	2.33	364,681	1.33	319,889	1.21	115,499	2.12
Coal mining.....	2,480	7.67	2,327,099	4.20	140,472	2.77	70,489	4.52	102,115	4.47	37,103	11.25
Crude petroleum, natural gas, and natural gas liquids and services.....	7,922	4.29	5,542,834	1.70	357,508	2.27	305,196	1.49	946,738	1.88	140,109	7.84
Nonmetallic minerals (except fuels) mining....	3,340	6.13	2,216,251	3.97	178,964	3.94	207,474	3.61	180,811	5.40	47,112	6.78
Contract construction.....	96,465	1.23	44,731,260	1.56	815,536	2.19	2,634,428	2.49	1,159,757	2.15	516,884	3.58
Building construction.....	36,574	2.03	17,332,893	2.68	160,762	3.36	1,438,411	3.72	347,260	3.56	197,816	5.62
Other general contractors.....	10,846	3.52	10,998,076	3.15	413,420	3.59	286,007	5.70	366,863	4.01	129,584	7.29
Special trade contractors.....	48,135	1.81	16,291,513	2.45	238,268	3.52	903,810	3.84	439,547	3.64	185,513	6.04
Contractors not allocable.....	910	13.92	108,778	17.77	3,086	22.78	6,200	18.78	6,087	34.34	(¹)	(¹)
Manufacturing.....	181,799	0.81	419,324,291	0.30	13,035,351	0.19	64,663,275	0.25	30,590,792	0.25	1,814,571	2.06
Meat products.....	2,285	7.36	16,425,164	3.74	141,343	2.47	706,433	2.33	192,215	5.43	22,543	10.94
Dairy products.....	3,614	5.98	9,682,200	3.00	198,451	2.65	609,349	1.92	338,389	2.60	38,856	8.35
Beverages.....	3,312	6.08	9,733,546	1.69	268,846	2.36	1,481,554	1.31	630,927	1.66	21,118	22.56
Other food products.....	9,099	3.69	28,542,496	1.38	602,408	1.36	3,785,343	1.18	1,596,254	1.10	95,767	8.55
Tobacco manufactures.....	191	21.98	5,641,205	1.88	55,248	2.30	2,699,266	0.60	647,955	0.49	505	46.89
Textile mill products.....	6,448	4.28	16,041,646	1.97	407,817	1.68	2,960,023	1.70	746,607	2.36	79,418	9.30
Apparel and other fabricated textile products..	17,131	2.97	14,272,032	2.75	105,882	2.84	2,109,880	2.74	461,052	3.49	86,364	7.70
Lumber and wood products, except furniture....	8,817	3.95	8,585,325	2.89	242,285	2.82	1,222,571	2.86	420,746	3.32	57,918	10.83
Furniture and fixtures.....	6,613	4.67	5,883,790	3.79	91,529	3.88	833,865	3.83	288,367	4.53	51,040	14.28
Paper and allied products.....	4,165	5.45	12,892,344	1.42	630,791	0.72	1,638,162	1.52	980,300	1.02	60,499	16.22
Printing, publishing, and allied industries....	21,275	2.66	15,553,457	1.69	406,005	1.67	1,279,835	2.08	1,158,207	1.75	127,893	6.96
Chemicals and allied products.....	10,804	3.53	32,706,068	0.80	1,658,954	0.36	4,924,482	0.72	3,965,675	0.50	124,390	6.44
Petroleum refining and related industries.....	1,259	9.36	41,812,388	0.36	1,772,022	0.30	3,512,034	0.27	2,689,362	0.26	31,969	19.38
Rubber and miscellaneous plastics products....	4,345	5.61	8,704,428	2.45	297,438	2.20	1,523,731	1.74	575,608	2.13	54,196	19.39
Leather and leather products.....	3,030	6.54	4,917,463	4.62	55,341	4.61	797,324	4.37	184,236	5.72	33,057	22.30
Stone, clay, and glass products.....	8,082	3.95	11,874,770	1.74	586,614	1.48	1,538,914	1.49	1,024,469	1.36	68,834	7.13
Primary metal industries.....	4,336	5.16	28,477,421	0.84	1,479,688	0.35	5,683,662	0.58	1,851,446	0.73	81,814	13.12
Fabricated metal products, except machinery and transportation equipment.....	19,271	2.62	22,542,985	1.61	600,577	1.21	3,663,791	1.50	1,308,572	2.95	155,701	6.00
Machinery, except electric.....	19,306	2.68	30,004,435	0.98	1,050,879	0.67	6,664,188	0.84	2,627,082	0.93	208,322	5.49
Electrical machinery, equipment, and supplies.	9,140	3.84	27,547,085	0.89	670,029	0.71	5,301,417	0.87	1,798,269	1.23	188,476	6.16
Transportation equipment.....	4,551	5.24	52,689,972	0.40	1,277,608	0.29	8,807,398	0.37	5,871,539	0.27	89,547	6.85
Other manufacturing.....	14,725	3.10	14,794,071	1.58	435,596	1.12	2,920,053	1.48	1,233,515	1.28	136,364	8.71
Transportation, communication, electric, gas, and sanitary services.....	56,291	1.62	75,710,896	0.61	7,345,749	0.32	3,309,734	0.51	9,393,357	0.25	468,046	6.71
Railroad transportation, terminals, and related services.....	569	11.57	10,903,263	1.01	1,006,727	0.16	432,206	0.27	663,533	0.65	84,351	8.41
Motor freight transportation and warehousing, terminals, and related services.....	22,645	2.61	10,705,861	3.22	584,773	2.63	137,001	9.45	375,051	3.30	80,754	8.22
Other transportation.....	20,293	2.80	12,917,022	2.09	1,153,045	1.37	383,206	2.33	759,431	1.77	166,424	6.57
Communication.....	6,855	4.44	18,253,571	0.39	1,781,294	0.40	1,010,891	0.34	3,719,642	0.35	104,819	26.38
Electric, gas, and sanitary services.....	5,929	4.80	22,931,179	0.26	2,819,910	0.15	1,346,430	0.33	3,875,700	0.13	31,698	8.76
Wholesale and retail trade.....	403,434	0.56	302,904,109	0.65	2,548,398	0.66	32,516,935	0.63	6,804,373	0.72	1,454,370	4.86
Wholesale trade.....	137,616	0.98	145,111,971	1.01	830,328	1.21	13,632,674	1.06	3,071,845	1.21	598,628	10.94
Groceries and related products.....	15,658	3.06	28,252,645	2.87	142,713	3.05	1,577,521	3.05	339,825	3.87	(¹)	(¹)
Farm products—raw materials.....	5,886	4.69	13,132,559	4.46	74,664	4.61	1,138,014	3.36	159,140	4.16	39,578	9.57
Electrical goods.....	8,089	4.21	8,338,146	3.46	28,154	4.29	1,030,659	4.02	173,213	4.96	54,201	8.77
Machinery, equipment, and supplies.....	19,871	2.71	12,549,431	2.63	114,816	3.51	1,776,672	3.16	488,378	2.69	87,568	12.58
Other wholesale trade.....	88,112	1.25	82,839,190	1.23	469,981	1.59	8,109,808	1.39	1,911,289	1.61	285,910	5.28
Retail trade.....	257,383	0.70	153,555,461	0.84	1,672,419	0.80	18,295,788	0.78	3,617,538	0.86	834,513	3.07
Building materials, hardware, and farm equipment.....	26,828	2.35	9,797,180	2.93	99,841	3.30	1,902,955	2.88	247,967	4.15	76,777	7.36
General merchandise stores.....	16,930	2.98	30,630,043	1.07	467,857	1.25	4,765,318	1.06	1,148,443	1.13	125,476	11.89
Food stores.....	18,211	2.92	37,172,901	1.85	371,087	1.63	2,205,236	1.60	655,013	1.78	97,427	11.20
Automotive dealers and gasoline service stations.....	42,200	1.81	38,940,202	2.36	189,841	2.87	4,088,660	2.26	536,157	3.06	129,764	6.31
Apparel and accessory stores.....	29,765	2.32	9,219,126	2.51	88,302	3.03	1,766,171	2.63	258,879	3.23	99,441	6.52
Eating and drinking places.....	42,284	1.99	6,950,773	2.84	201,736	3.08	196,723	4.44	199,177	4.64	109,049	5.96
Other retail trade.....	81,165	1.38	20,845,236	1.73	253,755	2.08	3,370,727	1.83	571,902	2.30	196,579	5.97
Wholesale and retail trade not allocable.....	8,435	4.30	4,236,677	4.85	45,651	4.98	588,473	4.59	114,990	6.08	21,229	10.91
Finance, insurance, and real estate.....	375,375	0.52	56,045,458	0.31	2,493,278	0.67	216,311	6.10	9,852,919	0.35	1,470,573	1.82
Banks and trust companies.....	15,052	1.37	2,120,826	0.29	360,580	0.18	-	-	2,468,935	0.16	47,658	4.42
Credit agencies other than banks.....	49,099	1.52	2,960,506	1.39	126,988	1.10	31,867	15.24	1,199,406	1.10	177,145	5.96
Security and commodity brokers, dealers, exchanges, and services.....	3,472	6.33	366,086	9.55	10,810	4.12	(¹)	(¹)	157,536	4.94	31,713	13.61
Holding and other investment companies.....	21,757	2.33	281,561	1.95	34,349	3.80	16,016	-	2,140,183	0.55	89,333	12.73
Insurance carriers.....	4,697	2.77	39,657,522	0.13	253,778	0.16	11,852	(¹)	1,992,554	0.27	368,827	1.49
Insurance agents, brokers, and service.....	23,182	2.69	2,196,483	4.97	34,771	5.72	(¹)	(¹)	179,026	6.29	37,806	9.08
Real estate.....	258,116	0.68	8,432,134	1.30	1,672,002	0.99	155,857	10.13	1,715,279	1.54	718,091	2.82
Services.....	163,766	0.94	30,018,042	1.51	2,212,270	1.60	1,318,901	2.13	1,619,972	1.84	718,863	2.78
Hotels, rooming houses, camps, and other lodging places.....	14,510	3.15	2,977,420	3.23	287,675	2.91	70,023	3.36	119,195	5.17	142,063	5.05
Personal services.....	27,125	2.49	3,846,374	3.73	184,747	3.63	137,059	6.73	169,543	4.69	57,586	10.54
Business services.....	44,353	1.91	10,586,372	2.98	553,258	4.12	315,773	4.43	588,945	3.10	161,542	7.94
Automobile and other repair services.....	25,435	2.56	3,276,303	3.34	519,161	3.81	184,646	7.24	153,267	4.78	52,063	7.97
Amusement and recreation services, including motion pictures.....	27,153	2.40	4,932,863	2.95	567,742	2.63	502,892	2.28	347,781	4.14	225,643	3.68
Other services.....	25,190	2.57	4,398,710	4.93	99,687	4.87	108,508	12.97	241,241	5.96	79,966	9.95
Nature of business not allocable.....	7,906	4.67	115,449	13.58	4,015	14.87	13,859	17.76	6,272	17.62	15,470	19.38

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Where inventory data are reported only for returns sampled on a one-for-one basis, no sampling variability is shown.

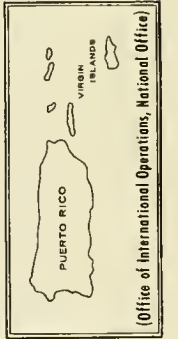
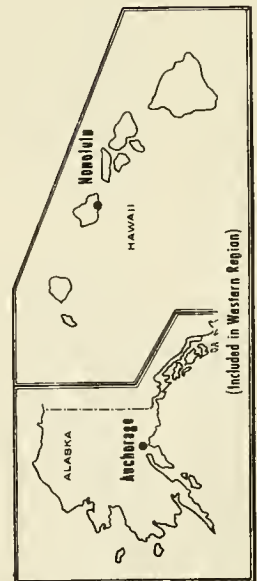
Internal Revenue Regions and Districts

8 Regions * 58 Districts



LEGEND

- Regional Boundary
- District Boundary
- Commissioner of Internal Revenue
- District Director
- District Director
- Service Center
- National Computer Center



Effective March 1, 1964

Basic Tables

CORPORATE AND NONCORPORATE BUSINESSES

	Page
1. Number of businesses, business receipts, and selected deductions, by selected industries	30

SOLE PROPRIETORSHIPS

2. Number of businesses, business receipts, depreciation, net profit, and inventory, by industrial group	36
3. Income statement items, by selected industries	38
4. Number of businesses and selected income and deduction items, for selected industries, by State and Internal Revenue District	43
5. Nonfarm sole proprietorships with payroll: Number of businesses, payroll, and the components of payroll, salaries and wages, and cost of labor, by selected industries	69
6. Sole proprietorships with retirement plans: Number of businesses, business receipts, net profit, and contributions to employee and self-employed retirement plans, by selected industries	70
7. Sole proprietors with investment credit: Number of sole proprietors with investment credit, tentative investment credit, and cost of new and used property, by industrial division	71
8. Number of businesses, business receipts, net profit, by adjusted gross income, for selected industries	72
9. Farm sole proprietorships: Selected income and expense items for farms by accounting method	79
10. Individuals reporting net profit from farming and income or loss from other sources: Number of farms, business receipts, net profit, sources of income, and tax after credits, by size of net profit and adjusted gross income	80
11. Individuals reporting net loss from farming and income or loss from other sources: Number of farms, business receipts, net loss, sources of income, and tax after credits, by size of net loss and adjusted gross income	81
12. Individual income tax returns with sole proprietorship businesses: Number of individual income tax returns with sole proprietorship businesses, adjusted gross income, net profit, taxable income, and income tax, by size of adjusted gross income	82
13. Sole proprietorships with net profit: Number of businesses, business receipts, and net profit, by ratio of total deductions to business receipts, and size of business receipts	83
14. Number of businesses, business receipts, cost of goods sold, depreciation, and net profit by industrial division for selected years	84

ACTIVE PARTNERSHIPS

15. Number of partnerships, total receipts, business receipts, depreciation, net profit, and inventory, by industrial group	86
16. Income statement items, by selected industries	89
17. Number of partnerships, and selected income and deduction items, for selected industries, by States with extensive industry coverage	96

Page

18. Number of partnerships, total receipts, cost of goods sold, depreciation, and net profit, for selected industries, by States with moderate industry coverage	117
19. Number of partnerships and partners, by State and selected industries	121
20. Active partnerships with \$5,000,000 or more in business receipts: Number of partnerships, business receipts, and net profit, by selected industries and size of business receipts and number of partners	132
21. Number of partnerships active and inactive on December 31, 1963, and number of months in operation in 1963, by selected industries	133
22. Active partnerships contributing to employee benefit plans: Number of partnerships, business receipts, net profit, and employee benefit contributions, by selected industries	135
23. Active partnerships with investment credit: Number of partnerships, tentative investment credit, and cost of eligible property, by selected industries	136
24. Number of partnerships, total receipts, and net profit, for selected industries, by year of organization	137
25. Partnership attrition between 1959 and 1963: Comparison of the number of partnerships by year of organization and industrial division	147
26. Balance sheet and income statement items, by selected industries	148
27. Balance sheet and income statement items, by size of total assets	153
28. Active partnerships with cost of goods sold: Number of partnerships, business receipts, gross profit, net profit, and cost of goods sold and components, by industrial division	154
29. Active partnerships with depreciation, 1959-1963: Number of partnerships, depreciation, and percent change, by selected industries	155
30. Active partnerships with net profit: Number of partnerships, business receipts, and net profit, by ratio of total deductions to business receipts and size of business receipts	156
31. Number of partnerships, total receipts, business receipts, cost of goods sold, depreciation, and net profit, by industrial division for selected years	157

CORPORATIONS

32. Number of returns, total receipts, business receipts, depreciation, net income, total assets, and inventory, by industrial group	160
33. Active corporation returns: Balance sheets and income statements, by major industrial group	166
34. Returns with net income: Balance sheets and income statements, by major industrial group	173
35. Active corporation returns with investment credit: Number of returns with investment credit, tentative investment credit, and cost of eligible property, by selected industries	180
36. Number of returns, total receipts, business receipts, selected deductions, and net income, by industrial division for selected years	181

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIES										
All businesses, total.....	11,383,414	1,202,103,837	821,711,513	17,312,597	23,978,605	11,839,261	3,985,795	32,204,639	536,900	4,314,900
Noncorporate businesses, total.....	10,060,230	253,313,677	149,487,988	5,275,776	3,270,274	3,624,228	445,875	5,122,964	48,222	238,520
Sole proprietorships.....	9,135,954	181,551,305	106,411,371	3,866,323	1,983,928	2,924,908	282,381	3,472,292	12,315	119,469
Partnerships.....	924,276	71,762,372	43,076,017	1,409,453	1,286,346	699,320	163,494	1,650,672	35,907	119,051
Corporations.....	1,323,184	948,790,180	672,223,525	12,036,821	20,708,331	8,215,033	3,539,920	27,081,675	488,678	4,076,380
AGRICULTURE, FORESTRY, AND FISHERIES										
All businesses, total.....	3,491,771	42,232,050	26,734,788	980,958	1,373,612	1,779,642	23,577	1,327,980	3,041	13,685
Noncorporate businesses, total.....	3,468,501	34,739,460	21,049,938	848,430	1,121,096	1,668,997	4,705	1,187,172	1,149	2,256
Sole proprietorships.....	3,338,081	30,049,957	18,150,000	720,029	1,012,944	1,500,663	2,328	1,059,275	853	624
Partnerships.....	130,420	4,689,503	2,899,338	128,401	108,152	168,334	2,377	127,897	296	1,632
Corporations.....	23,270	7,492,590	5,684,850	132,528	252,516	110,645	18,872	140,808	1,892	11,429
Farms										
All businesses, total.....	3,343,969	37,431,947	23,653,574	941,289	1,332,329	1,682,772	16,149	1,260,459	2,707	12,771
Noncorporate businesses, total.....	3,327,742	32,077,925	19,664,201	826,445	1,098,779	1,601,960	1,364	1,150,837	1,007	2,173
Sole proprietorships.....	3,208,089	28,284,962	17,413,755	706,028	997,285	1,448,363	4	1,032,805	815	586
Partnerships.....	119,653	3,792,963	2,250,446	120,417	101,494	153,597	1,360	118,032	192	1,587
Corporations.....	16,227	5,354,022	3,989,373	114,844	233,550	80,812	14,785	109,622	1,700	10,598
Other Agriculture, Forestry, and Fisheries										
All businesses, total.....	147,802	4,800,103	3,081,214	39,669	41,283	96,870	7,428	67,521	334	914
Noncorporate businesses, total.....	140,759	2,661,535	1,385,737	21,985	22,317	67,037	3,341	36,335	142	83
Sole proprietorships.....	129,992	1,764,995	736,845	14,001	15,659	52,300	2,324	26,470	38	38
Partnerships.....	10,767	896,540	648,892	7,984	6,658	14,737	1,017	9,865	104	45
Corporations.....	7,043	2,138,568	1,695,477	17,684	18,966	29,833	4,087	31,186	192	831
MINING										
All businesses, total.....	63,466	14,390,427	8,025,765	114,421	215,680	258,255	30,722	402,126	23,230	1,245,673
Noncorporate businesses, total.....	48,588	1,942,342	730,331	21,164	36,414	41,361	1,776	59,523	538	190,805
Sole proprietorships.....	34,438	1,048,761	245,771	12,087	21,604	21,115	890	32,955	57	101,526
Partnerships.....	14,150	893,581	484,560	9,077	14,810	20,246	886	26,568	481	89,279
Corporations.....	14,878	12,448,085	7,295,434	93,257	179,266	216,894	28,946	342,603	22,692	1,054,868
CONTRACT CONSTRUCTION										
All businesses, total.....	848,486	67,971,062	52,392,371	364,031	415,164	536,936	120,724	1,159,474	3,488	11,980
Noncorporate businesses, total.....	752,021	23,239,802	14,675,506	124,014	148,456	270,415	36,875	371,879	1,035	1,801
Sole proprietorships.....	691,613	16,344,887	9,394,841	88,416	107,726	209,834	28,902	265,768	327	1,146
Partnerships.....	60,408	6,894,915	5,280,665	35,598	40,730	60,581	7,973	106,111	708	655
Corporations.....	96,465	4,731,260	37,716,865	240,017	266,708	266,521	83,849	787,595	2,453	10,179
General Contractors										
All businesses, total.....	182,213	39,239,993	32,361,637	164,108	288,725	329,312	54,301	547,428	2,672	10,202
Noncorporate businesses, total.....	134,793	10,909,024	7,649,028	43,121	88,874	138,264	14,502	147,300	734	834
Sole proprietorships.....	115,238	6,783,114	4,245,394	22,670	63,839	104,203	12,344	97,554	83	325
Partnerships.....	19,555	4,125,910	3,403,634	20,451	25,035	34,061	2,158	49,746	651	509
Corporations.....	47,420	28,330,969	24,712,609	120,987	199,851	191,048	39,799	400,128	1,938	9,368
Special Trade Contractors										
All businesses, total.....	641,227	28,157,219	19,683,439	196,081	122,248	201,376	65,827	601,333	814	1,647
Noncorporate businesses, total.....	593,092	11,865,706	6,765,133	78,129	56,280	126,672	21,812	217,137	301	836
Sole proprietorships.....	554,120	9,184,009	4,949,284	63,349	41,179	101,046	16,114	162,299	244	690
Partnerships.....	38,972	2,681,697	1,815,849	14,780	15,101	29,626	5,698	54,838	57	146
Corporations.....	48,135	16,291,513	12,918,306	117,952	65,968	74,704	44,015	384,196	513	811
Contractors Not Allocable										
All businesses, total.....	25,046	573,850	347,295	3,842	4,191	6,248	596	10,713	2	131
Noncorporate businesses, total.....	24,136	465,072	261,345	2,764	3,302	5,479	561	7,442	-	131
Sole proprietorships.....	22,255	377,764	200,163	2,397	2,708	4,585	444	5,915	-	131
Partnerships.....	1,881	87,308	61,182	367	594	894	117	1,527	-	-
Corporations.....	910	108,778	85,950	1,078	889	769	35	3,271	2	-
MANUFACTURING										
All businesses, total.....	408,565	431,800,332	303,375,500	3,481,849	2,802,741	5,988,552	757,584	13,037,083	187,030	2,598,011
Noncorporate businesses, total.....	226,766	12,476,041	8,152,078	154,351	69,925	146,248	24,511	238,941	2,451	10,832
Sole proprietorships.....	187,398	6,369,127	3,689,212	90,781	41,377	98,633	13,357	124,097	412	3,931
Partnerships.....	39,368	6,106,914	4,462,866	63,570	28,548	47,615	11,154	114,844	2,039	6,901
Corporations.....	181,799	419,324,291	295,223,422	3,327,498	2,732,816	5,842,304	733,073	12,798,142	184,579	2,587,179
Food and Kindred Products										
All businesses, total.....	37,911	66,979,805	50,759,728	348,134	300,921	561,061	72,586	2,367,841	7,909	7,402
Noncorporate businesses, total.....	19,601	2,596,399	2,006,286	15,498	11,194	23,359	3,691	29,685	87	-
Sole proprietorships.....	15,048	1,058,337	760,253	6,000	5,160	12,064	2,181	11,637	-	-
Partnerships.....	4,553	1,538,062	1,246,033	9,498	6,034	11,295	1,510	18,048	87	-
Corporations.....	18,110	64,383,406	48,753,442	332,636	289,727	537,702	68,895	2,338,156	7,822	7,402

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING--Continued										
<u>Apparel and Other Fabricated Textile Products</u>										
All businesses, total.....	29,494	15,641,992	12,122,777	183,082	81,165	35,791	22,332	315,755	707	71
Noncorporate businesses, total.....	12,363	1,369,960	1,014,721	25,303	4,771	4,644	1,839	32,814	57	30
Sole proprietorships.....	8,927	492,546	327,471	12,299	1,451	2,029	747	13,134	28	30
Partnerships.....	3,436	877,414	687,250	13,004	3,320	2,615	1,092	19,680	29	-
Corporations.....	17,131	14,272,032	11,108,056	157,779	76,394	31,147	20,493	282,941	650	41
<u>Lumber and Wood Products, Except Furniture</u>										
All businesses, total.....	65,306	10,650,175	7,805,968	62,421	105,947	140,007	25,878	256,036	7,328	224,051
Noncorporate businesses, total.....	56,489	2,064,850	1,128,787	13,646	16,187	73,300	2,447	44,593	1,121	10,214
Sole proprietorships.....	49,839	1,299,739	580,014	10,273	10,386	58,637	1,342	28,769	39	3,765
Partnerships.....	6,650	765,111	548,773	3,373	5,801	14,663	1,105	15,824	1,082	6,449
Corporations.....	8,817	8,585,325	6,677,181	48,775	89,760	66,707	23,431	211,443	6,207	213,837
<u>Printing, Publishing, and Allied Industries</u>										
All businesses, total.....	56,344	16,774,195	10,911,775	208,819	121,112	88,447	64,955	372,826	5,678	3,265
Noncorporate businesses, total.....	35,069	1,220,738	639,945	25,969	8,087	9,218	3,929	24,153	362	3
Sole proprietorships.....	28,473	714,569	330,988	17,154	5,071	5,887	2,322	13,695	83	-
Partnerships.....	6,596	506,169	308,957	8,815	3,016	3,331	1,607	10,458	279	3
Corporations.....	21,275	15,553,457	10,271,830	182,850	113,025	79,229	61,026	348,673	5,316	3,262
<u>Machinery, Except Electric</u>										
All businesses, total.....	45,980	31,088,586	20,496,654	242,183	244,201	366,168	91,695	779,761	7,212	1,420
Noncorporate businesses, total.....	26,674	1,084,151	613,818	15,759	7,506	6,328	2,988	23,431	221	1
Sole proprietorships.....	22,547	651,675	342,161	11,465	5,421	4,050	2,110	14,614	29	-
Partnerships.....	4,127	432,476	271,657	4,294	2,085	2,278	878	8,817	192	1
Corporations.....	19,306	30,004,435	19,882,836	226,424	236,695	359,840	88,707	756,330	6,991	1,419
<u>Other Manufacturing Industries</u>										
All businesses, total.....	173,530	290,665,579	201,278,598	2,437,210	1,949,395	4,797,078	480,138	8,944,864	158,196	2,361,802
Noncorporate businesses, total.....	76,570	4,139,943	2,748,521	58,176	22,180	29,399	9,617	84,265	603	584
Sole proprietorships.....	62,564	2,152,261	1,348,325	33,590	13,888	15,966	4,655	42,248	233	136
Partnerships.....	14,006	1,987,682	1,400,196	24,586	8,292	13,433	4,962	42,017	370	443
Corporations.....	96,960	286,525,636	198,530,077	2,379,034	1,927,215	4,767,679	470,521	8,860,599	157,593	2,361,218
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
All businesses, total.....	380,034	81,801,960	46,120,269	1,756,405	2,875,646	550,471	163,845	5,173,215	189,890	108,806
Noncorporate businesses, total.....	323,743	6,091,064	1,534,525	104,085	71,355	364,732	7,369	221,287	1,251	2,610
Sole proprietorships.....	307,103	4,969,278	915,512	81,103	60,896	326,931	4,594	181,942	567	2,579
Partnerships.....	16,640	1,121,786	619,013	22,982	10,459	37,801	2,775	39,345	684	31
Corporations.....	56,291	75,710,896	44,585,744	1,652,320	2,804,291	185,739	156,476	4,951,928	188,639	106,196
<u>Transportation</u>										
All businesses, total.....	348,742	40,243,057	25,441,336	1,448,817	903,764	452,453	56,594	2,002,462	41,379	27,838
Noncorporate businesses, total.....	305,235	5,716,911	1,445,444	97,616	67,293	350,843	6,154	209,097	748	2,519
Sole proprietorships.....	290,745	4,710,805	875,614	76,514	58,053	316,223	4,021	173,884	567	2,488
Partnerships.....	14,490	1,006,106	569,830	21,102	9,240	34,620	2,133	35,213	181	31
Corporations.....	43,507	34,526,146	23,995,892	1,351,201	836,471	101,610	50,440	1,793,365	40,631	25,319
<u>Motor freight transportation and warehousing, terminals, and related services</u>										
All businesses, total.....	247,161	15,262,284	8,483,907	315,070	160,422	350,981	31,375	789,926	1,393	2,807
Noncorporate businesses, total.....	224,516	4,556,423	993,811	74,204	57,926	310,400	4,392	187,983	272	1,957
Sole proprietorships.....	213,704	3,831,335	606,179	57,469	50,473	280,844	3,027	157,843	106	1,942
Partnerships.....	10,812	725,088	387,632	16,735	7,453	29,556	1,365	30,500	166	15
Corporations.....	22,645	10,705,861	7,490,096	240,866	102,496	40,581	26,983	601,943	1,121	850
<u>Other transportation</u>										
All businesses, total.....	101,581	24,980,773	16,957,429	1,133,747	743,342	101,472	25,219	1,212,536	39,986	25,031
Noncorporate businesses, total.....	80,719	1,160,488	451,633	23,412	9,367	40,443	1,762	21,114	476	562
Sole proprietorships.....	77,041	879,470	269,435	19,045	7,580	35,379	994	16,401	461	546
Partnerships.....	3,678	281,018	182,198	4,367	1,787	5,064	768	4,713	15	16
Corporations.....	20,862	23,820,285	16,505,796	1,110,335	733,975	61,029	23,457	1,191,422	39,510	24,469
<u>Communication, Electric, Gas, and Sanitary Services</u>										
All businesses, total.....	31,292	41,558,903	20,678,933	307,588	1,971,882	98,018	107,251	3,170,753	148,511	80,968
Noncorporate businesses, total.....	18,508	374,153	89,081	6,469	4,062	13,889	1,215	12,190	503	91
Sole proprietorships.....	16,358	258,473	39,898	4,589	2,843	10,708	573	8,058	-	91
Partnerships.....	2,150	115,680	49,183	1,880	1,219	3,181	642	4,132	503	-
Corporations.....	12,784	41,184,750	20,589,852	301,119	1,967,820	84,129	106,036	3,158,563	148,008	80,877
WHOLESALE AND RETAIL TRADE										
All businesses, total.....	2,496,781	428,150,215	335,211,357	6,171,933	1,757,639	1,331,233	960,485	5,442,265	30,342	34,425
Noncorporate businesses, total.....	2,093,347	125,246,106	94,384,570	2,037,267	480,998	541,710	222,866	1,691,820	7,345	6,858
Sole proprietorships.....	1,836,746	89,775,198	67,214,690	1,543,885	354,851	416,519	153,203	1,220,583	4,578	4,749
Partnerships.....	256,601	35,470,908	27,169,880	493,382	126,147	125,191	69,663	471,237	2,767	2,109
Corporations.....	403,434	302,904,109	240,826,787	4,134,666	1,276,641	789,523	737,619	3,750,445	22,997	27,567

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
<u>Wholesale Trade</u>										
All businesses, total.....	505,506	175,274,779	147,102,840	1,058,158	674,417	365,492	391,801	1,741,997	10,886	25,478
Noncorporate businesses, total.....	367,890	30,162,808	23,528,222	218,455	95,457	105,255	54,079	263,751	1,372	2,660
Sole proprietorships.....	324,392	17,916,959	13,465,276	136,631	58,821	75,638	30,387	150,776	708	1,822
Partnerships.....	43,498	12,245,849	10,062,946	81,824	36,636	29,617	23,692	112,975	664	838
Corporations.....	137,616	145,111,971	123,574,618	839,703	578,960	260,237	337,722	1,478,246	9,514	22,818
Groceries and related products										
All businesses, total.....	70,685	36,336,079	32,052,814	162,025	81,030	80,379	46,119	216,878	4,448	158
Noncorporate businesses, total.....	55,027	8,083,434	6,849,931	37,448	13,849	25,383	9,016	40,732	454	11
Sole proprietorships.....	47,338	4,849,338	4,074,260	23,173	8,358	18,161	5,231	23,429	86	3
Partnerships.....	7,689	3,234,096	2,775,671	14,275	5,491	7,222	3,785	17,303	368	8
Corporations.....	15,658	28,252,645	25,202,883	124,577	67,181	54,996	37,103	176,146	3,994	147
Farm products—raw materials										
All businesses, total.....	26,334	17,762,460	16,591,872	48,193	87,614	41,521	21,640	62,253	127	1,262
Noncorporate businesses, total.....	20,448	4,629,901	4,237,581	14,562	15,616	10,969	1,761	10,972	39	532
Sole proprietorships.....	16,874	2,431,753	2,197,718	6,064	8,489	6,639	500	5,729	30	468
Partnerships.....	3,574	2,198,148	2,039,863	8,498	7,127	4,330	1,261	5,243	9	64
Corporations.....	5,886	13,132,559	12,354,291	33,631	71,998	30,552	19,879	51,281	88	730
Other wholesale trade										
All businesses, total.....	408,487	121,176,240	98,458,154	847,940	505,773	243,592	324,042	1,462,866	6,311	24,058
Noncorporate businesses, total.....	292,415	17,449,473	12,440,710	166,445	65,992	68,903	43,302	212,047	879	2,117
Sole proprietorships.....	260,180	10,635,868	7,193,298	107,394	41,974	50,838	24,656	121,618	592	1,351
Partnerships.....	32,235	6,813,605	5,247,412	59,051	24,018	18,065	18,646	90,429	287	766
Corporations.....	116,072	103,726,767	86,017,444	681,495	439,781	174,689	280,740	1,250,819	5,432	21,941
<u>Retail Trade</u>										
All businesses, total.....	1,940,602	245,844,906	182,809,038	5,013,840	1,044,118	936,588	544,471	3,594,017	18,624	8,528
Noncorporate businesses, total.....	1,683,219	92,289,445	68,792,048	1,783,261	372,544	420,133	161,512	1,390,120	5,817	4,088
Sole proprietorships.....	1,471,400	69,200,711	51,787,349	1,372,958	283,377	325,284	115,851	1,034,037	3,714	2,817
Partnerships.....	211,819	23,088,734	17,004,699	410,323	89,167	94,849	45,661	356,083	2,103	1,271
Corporations.....	257,383	153,555,461	114,016,990	3,230,559	671,574	516,455	382,959	2,203,897	12,807	4,440
Building materials, hardware, and farm equipment										
All businesses, total.....	99,934	15,721,820	12,057,236	158,444	94,848	50,381	70,400	239,641	664	894
Noncorporate businesses, total.....	73,106	5,924,640	4,502,041	59,998	33,863	21,255	19,057	91,301	185	583
Sole proprietorships.....	57,606	3,720,557	2,824,826	41,992	23,235	14,076	10,564	58,270	157	124
Partnerships.....	15,500	2,204,083	1,677,215	18,006	10,628	7,179	8,493	33,031	28	459
Corporations.....	26,828	9,797,180	7,555,195	98,446	60,985	29,126	51,343	148,340	479	311
Building materials										
All businesses, total.....	43,967	8,660,018	6,496,122	73,739	54,170	31,182	50,357	138,868	202	840
Noncorporate businesses, total.....	28,150	2,289,010	1,650,340	21,192	13,635	10,836	10,967	38,767	16	530
Sole proprietorships.....	21,615	1,325,656	950,288	14,821	8,854	6,912	5,638	23,194	12	84
Partnerships.....	6,535	963,354	700,052	6,371	4,781	3,924	5,329	15,573	4	446
Corporations.....	15,817	6,371,008	4,845,782	52,547	40,535	20,346	39,390	100,101	186	310
Hardware stores										
All businesses, total.....	36,190	2,989,312	2,154,917	63,957	16,760	8,476	8,719	57,581	309	9
Noncorporate businesses, total.....	29,680	1,572,613	1,124,517	30,281	9,303	5,430	3,730	30,784	158	9
Sole proprietorships.....	24,804	1,125,681	809,494	21,769	7,033	4,033	2,346	21,172	145	-
Partnerships.....	4,876	446,932	315,023	8,512	2,270	1,397	1,384	9,612	13	9
Corporations.....	6,510	1,416,699	1,030,400	33,676	7,457	3,046	4,989	26,797	151	-
Farm equipment dealers										
All businesses, total.....	19,777	4,072,490	3,406,197	20,748	23,918	10,723	11,324	43,192	153	45
Noncorporate businesses, total.....	15,276	2,063,017	1,727,184	8,525	10,925	4,989	4,360	21,750	11	44
Sole proprietorships.....	11,187	1,269,220	1,065,044	5,402	7,348	3,131	2,580	13,904	-	40
Partnerships.....	4,089	793,797	662,140	3,123	3,577	1,858	1,780	7,846	11	4
Corporations.....	4,501	2,009,473	1,679,013	12,223	12,993	5,734	6,964	21,442	142	1
General merchandise stores										
All businesses, total.....	177,757	35,181,863	23,236,471	861,855	213,486	133,649	125,365	663,962	2,313	922
Noncorporate businesses, total.....	160,827	4,551,820	3,359,899	82,391	19,581	20,868	7,463	62,802	129	551
Sole proprietorships.....	148,732	3,324,792	2,468,787	58,846	14,529	16,562	4,773	42,972	94	36
Partnerships.....	12,095	1,227,028	891,112	23,545	5,052	4,306	2,690	19,830	35	515
Corporations.....	16,930	30,630,043	19,876,572	779,464	193,905	112,781	117,902	601,160	2,184	371
Food stores										
All businesses, total.....	329,690	57,841,794	46,566,041	784,476	104,963	194,983	36,724	649,298	2,920	933
Noncorporate businesses, total.....	311,479	20,668,893	17,005,844	223,934	47,295	76,943	14,677	240,866	905	428
Sole proprietorships.....	278,228	15,673,363	12,964,654	168,507	36,353	59,693	12,144	183,015	589	355
Partnerships.....	33,251	4,995,530	4,041,190	55,427	10,942	17,250	2,533	57,851	316	73
Corporations.....	18,211	37,172,901	29,560,197	560,542	57,668	118,040	22,047	408,432	2,015	505

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
<u>Retail trade—Continued</u>										
Automotive dealers and gasoline service stations										
All businesses, total.....	355,750	65,986,821	55,400,150	773,160	256,007	146,315	119,654	594,263	2,816	2,435
Noncorporate businesses, total.....	313,550	27,046,619	21,967,095	438,143	88,912	76,943	57,136	276,149	764	1,643
Sole proprietorships.....	272,458	20,947,293	16,999,586	359,008	68,360	61,783	44,353	212,575	431	1,485
Partnerships.....	41,092	6,099,326	4,967,509	79,135	20,552	15,160	12,783	63,574	333	158
Corporations.....	42,200	38,940,202	33,433,055	335,017	167,095	69,372	62,518	318,114	2,052	792
Automobile and truck dealers										
All businesses, total.....	78,881	43,727,857	38,063,826	295,758	185,820	88,257	71,571	287,774	1,861	1,626
Noncorporate businesses, total.....	52,659	10,011,086	8,633,787	60,326	51,770	36,370	25,222	61,996	399	1,027
Sole proprietorships.....	42,963	6,808,756	5,876,104	41,359	38,124	27,851	18,319	42,170	143	874
Partnerships.....	9,696	3,202,330	2,757,683	18,967	13,646	8,519	6,903	19,826	256	153
Corporations.....	26,222	33,716,771	29,430,039	235,432	134,050	51,887	46,349	225,778	1,462	599
Gasoline service stations										
All businesses, total.....	235,312	17,250,485	13,600,469	386,935	33,411	39,533	25,244	242,448	435	728
Noncorporate businesses, total.....	228,364	14,989,567	11,843,428	339,752	24,442	31,855	22,122	187,703	191	616
Sole proprietorships.....	201,641	12,581,518	9,981,642	287,288	20,312	27,044	18,666	150,443	145	611
Partnerships.....	26,723	2,408,049	1,861,786	52,464	4,130	4,811	3,456	37,260	46	5
Corporations.....	6,948	2,260,918	1,757,041	47,183	8,969	7,678	3,122	54,745	244	112
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified										
All businesses, total.....	41,557	5,008,479	3,735,855	90,467	36,776	18,525	22,839	64,041	520	81
Noncorporate businesses, total.....	32,527	2,045,966	1,489,880	38,065	12,700	8,718	9,792	26,450	174	-
Sole proprietorships.....	27,854	1,557,019	1,141,840	30,361	9,924	6,888	7,368	19,962	143	-
Partnerships.....	4,673	488,947	348,040	7,704	2,776	1,830	2,424	6,488	31	-
Corporations.....	9,030	2,962,513	2,245,975	52,402	24,076	9,807	13,047	37,591	346	81
Apparel and accessory stores										
All businesses, total.....	102,498	13,100,670	8,646,150	658,979	54,524	39,180	34,722	212,234	1,627	849
Noncorporate businesses, total.....	72,733	3,881,544	2,596,981	158,863	17,538	12,245	8,522	59,689	226	6
Sole proprietorships.....	59,403	2,611,133	1,761,806	110,124	11,991	8,326	5,276	38,962	138	-
Partnerships.....	13,330	1,270,411	835,175	48,739	5,547	3,919	3,246	20,727	88	6
Corporations.....	29,765	9,219,126	6,049,169	500,116	36,986	26,935	26,200	152,545	1,401	843
Furniture, home furnishings, and equipment stores										
All businesses, total.....	118,293	11,527,077	7,675,454	305,140	77,424	40,863	65,064	192,876	1,310	570
Noncorporate businesses, total.....	93,470	5,072,987	3,437,953	106,624	32,097	20,239	20,792	79,753	297	22
Sole proprietorships.....	79,784	3,721,076	2,534,602	76,326	25,140	15,495	12,723	59,516	91	-
Partnerships.....	13,686	1,351,911	903,351	30,298	6,957	4,744	8,069	20,240	206	22
Corporations.....	24,823	6,454,090	4,237,501	198,516	45,327	20,624	44,272	113,120	1,013	548
Eating and drinking places										
All businesses, total.....	378,530	18,023,783	9,385,670	772,937	116,369	205,518	11,030	567,058	3,731	536
Noncorporate businesses, total.....	336,246	11,073,010	6,077,045	396,469	71,650	124,660	5,303	344,198	2,227	184
Sole proprietorships.....	292,141	8,699,564	4,892,512	314,779	56,103	97,706	4,459	263,923	1,568	167
Partnerships.....	44,105	2,373,446	1,184,533	81,690	15,547	26,954	844	80,275	659	17
Corporations.....	42,284	6,950,773	3,308,625	376,468	44,719	80,858	5,727	222,860	1,504	352
Drug stores and proprietary stores										
All businesses, total.....	50,236	8,262,837	5,614,445	220,979	26,735	27,143	8,334	141,610	515	319
Noncorporate businesses, total.....	36,917	3,690,509	2,497,669	79,026	12,436	12,699	3,651	64,383	263	-
Sole proprietorships.....	29,302	2,623,612	1,786,805	56,081	9,795	9,488	2,283	46,234	195	-
Partnerships.....	7,615	1,066,897	710,864	22,945	2,641	3,211	1,368	18,149	68	-
Corporations.....	13,319	4,572,328	3,116,776	141,953	14,299	14,444	4,683	77,227	252	319
Liquor stores										
All businesses, total.....	34,236	3,699,225	2,964,185	68,615	11,873	10,828	2,903	66,204	356	9
Noncorporate businesses, total.....	28,220	2,417,992	1,934,226	39,980	8,368	7,717	1,514	46,070	277	5
Sole proprietorships.....	23,319	1,778,763	1,425,402	29,497	5,969	5,847	1,232	33,652	152	-
Partnerships.....	4,901	639,229	508,824	10,483	2,399	1,870	282	12,418	125	5
Corporations.....	6,016	1,281,233	1,029,959	28,635	3,505	3,111	1,389	20,134	79	4
Other retail trade										
All businesses, total.....	293,678	16,499,016	11,263,236	409,255	87,889	87,728	70,275	266,871	2,372	1,061
Noncorporate businesses, total.....	256,671	7,961,431	5,413,295	197,853	40,804	46,564	23,397	124,906	544	666
Sole proprietorships.....	230,427	6,100,558	4,128,369	157,798	31,902	36,308	18,044	94,918	299	650
Partnerships.....	26,244	1,860,873	1,284,926	40,055	8,902	10,256	5,353	29,988	245	16
Corporations.....	37,007	8,537,585	5,849,941	211,402	47,085	41,164	46,878	141,965	1,828	395
<u>Wholesale and Retail Trade Not Allocable</u>										
All businesses, total.....	50,673	7,030,530	5,299,479	99,935	39,104	29,153	24,213	106,251	832	419
Noncorporate businesses, total.....	42,238	2,793,853	2,064,300	35,531	12,997	16,322	7,275	37,949	156	110
Sole proprietorships.....	40,954	2,657,528	1,962,065	34,296	12,653	15,597	6,965	35,770	156	110
Partnerships.....	1,284	136,325	102,235	1,235	344	725	310	2,179	-	-
Corporations.....	8,435	4,236,677	3,235,179	64,404	26,107	12,831	16,938	68,302	676	309

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE										
All businesses, total.....	1,115,002	66,981,598	26,447,974	1,502,559	13,598,833	660,081	1,779,532	3,916,945	40,984	285,698
Noncorporate businesses, total.....	739,627	10,936,140	1,604,489	278,649	958,871	202,005	96,999	629,281	8,455	19,650
Sole proprietorships.....	506,111	5,467,484	1,223,668	117,041	112,534	53,316	45,078	101,742	1,622	1,290
Partnerships.....	233,516	5,468,656	380,821	161,608	846,337	148,689	51,921	527,539	6,833	18,360
Corporations.....	375,375	56,045,458	24,843,485	1,223,910	12,639,962	458,076	1,682,533	3,287,664	32,529	266,048
<u>Security and Commodity Brokers, Dealers, Exchanges, and Services</u>										
All businesses, total.....	26,769	1,978,571	276,167	94,650	283,798	5,490	46,363	82,012	1,241	10,151
Noncorporate businesses, total.....	23,297	1,582,485	267,265	53,423	153,716	3,402	41,370	45,397	789	10,120
Sole proprietorships.....	18,438	377,758	221,788	4,886	2,740	673	5,760	1,922	21	317
Partnerships.....	4,859	1,204,727	45,477	48,537	150,976	2,729	35,610	43,475	768	9,803
Corporations.....	3,472	396,086	8,902	41,227	130,082	2,088	4,993	36,615	452	31
<u>Insurance Agents, Brokers, and Service</u>										
All businesses, total.....	204,032	4,712,979	962,071	130,057	31,109	14,340	33,584	69,085	3,273	370
Noncorporate businesses, total.....	180,850	2,516,156	380,429	60,933	16,643	9,811	20,381	20,167	1,714	257
Sole proprietorships.....	168,376	1,878,305	264,496	45,800	13,991	8,727	15,260	13,147	1,003	257
Partnerships.....	12,474	637,851	115,933	15,133	2,652	1,084	5,121	7,020	711	-
Corporations.....	23,182	2,196,823	581,642	69,124	14,466	4,529	13,203	48,918	1,559	113
<u>Real Estate</u>										
All businesses, total.....	746,948	14,930,328	1,399,970	573,153	2,565,119	514,425	70,373	1,915,820	20,318	126,856
Noncorporate businesses, total.....	488,832	6,498,194	874,805	156,078	726,097	185,965	22,455	549,319	5,524	3,596
Sole proprietorships.....	313,227	3,112,212	733,553	63,605	89,699	43,593	17,808	84,686	587	707
Partnerships.....	175,605	3,385,982	141,252	92,473	636,398	142,372	4,647	464,633	4,937	2,889
Corporations.....	258,116	8,432,134	525,165	147,075	1,839,022	328,460	47,918	1,366,501	14,794	123,260
Real estate operators (except developers) and lessors of buildings										
All businesses, total.....	354,846	9,772,230	229,488	430,644	2,034,611	440,615	40,240	1,648,943	15,059	6,594
Noncorporate businesses, total.....	173,101	2,930,067	27,907	97,508	590,056	148,426	16,618	463,023	4,818	764
Sole proprietorships.....	22,451	213,525	12,710	15,973	27,200	13,133	12,980	26,403	116	21
Partnerships.....	150,650	2,716,542	15,197	81,535	562,856	135,293	3,638	436,620	4,702	743
Corporations.....	181,745	6,842,163	201,581	333,136	1,444,555	292,189	23,622	1,185,920	10,241	5,830
Other real estate										
All businesses, total.....	392,102	5,158,098	1,170,482	142,509	530,508	73,810	30,133	266,877	5,259	120,262
Noncorporate businesses, total.....	315,731	3,568,127	846,898	58,570	136,041	37,539	5,837	86,296	706	2,832
Sole proprietorships.....	290,776	2,898,687	720,843	47,632	62,499	30,460	4,828	58,283	471	686
Partnerships.....	24,955	669,440	126,055	10,938	73,542	7,079	1,009	28,013	235	2,146
Corporations.....	76,371	1,589,971	323,584	83,939	394,467	36,271	24,296	180,581	4,553	117,430
<u>Other Finance, Insurance, and Real Estate</u>										
All businesses, total.....	137,253	45,359,720	23,809,766	704,699	10,718,807	125,826	1,629,212	1,850,028	16,152	148,321
Noncorporate businesses, total.....	46,648	339,305	81,990	8,215	62,415	2,827	12,793	14,398	428	5,677
Sole proprietorships.....	6,070	93,209	3,831	2,750	6,104	323	6,250	1,987	11	9
Partnerships.....	40,578	240,096	78,159	5,465	56,311	2,504	6,543	12,411	417	5,668
Corporations.....	90,605	45,020,415	23,727,776	696,484	10,656,392	122,999	1,616,419	1,835,630	15,724	142,644
SERVICES										
All businesses, total.....	2,520,956	68,219,783	23,115,463	2,929,532	930,689	725,837	146,712	1,733,494	58,722	15,773
Noncorporate businesses, total.....	2,357,190	38,201,741	7,134,837	1,700,518	378,101	381,741	50,127	715,282	25,978	2,859
Sole proprietorships.....	2,185,196	27,095,434	5,356,790	1,205,695	267,996	290,879	33,402	478,174	3,879	2,775
Partnerships.....	171,994	11,106,307	1,778,047	494,823	110,105	90,862	16,725	237,108	22,099	84
Corporations.....	163,766	30,018,042	15,980,626	1,229,014	552,588	344,096	96,585	1,018,212	32,744	12,914
<u>Hotels, Rooming Houses, Camps, and Other Lodging Places</u>										
All businesses, total.....	154,895	5,131,958	1,608,148	312,128	314,550	180,003	13,167	325,429	4,651	1,509
Noncorporate businesses, total.....	140,385	2,154,538	417,616	97,829	146,422	85,764	2,303	130,310	2,082	-
Sole proprietorships.....	125,056	1,472,435	307,009	53,771	95,817	60,148	810	85,767	577	-
Partnerships.....	15,329	682,103	110,607	44,058	50,605	25,616	1,493	44,543	1,505	-
Corporations.....	14,510	2,977,420	1,190,532	214,299	168,128	94,239	10,864	195,119	2,569	1,509
<u>Personal Services</u>										
All businesses, total.....	587,118	9,582,862	3,229,701	530,811	93,516	136,954	20,334	261,529	4,815	919
Noncorporate businesses, total.....	559,993	5,736,488	1,276,448	364,647	58,202	84,999	8,106	127,859	2,929	510
Sole proprietorships.....	523,291	4,548,432	998,654	303,952	45,864	66,944	4,759	96,802	1,443	510
Partnerships.....	36,702	1,188,056	277,794	60,695	12,338	18,055	3,347	31,057	1,486	-
Corporations.....	27,125	3,846,374	1,953,253	166,164	35,314	51,955	12,228	133,670	1,886	409
Laundries, laundry services, cleaning and dyeing plants										
All businesses, total.....	121,023	4,561,464	1,838,553	215,200	59,728	85,833	6,573	147,830	3,894	473
Noncorporate businesses, total.....	105,858	2,000,921	457,381	121,582	35,314	47,202	1,485	52,874	2,291	114
Sole proprietorships.....	90,950	1,437,765	323,876	93,166	26,340	35,400	842	36,886	1,047	114
Partnerships.....	14,908	563,156	133,505	28,416	8,974	11,802	643	15,988	1,244	-
Corporations.....	15,165	2,560,543	1,381,172	93,618	24,414	38,631	5,088	94,956	1,603	359

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<u>SERVICES—Continued</u>										
<u>Personal Services—Continued</u>										
Beauty and barber shops and miscellaneous personal services										
All businesses, total.....	466,095	5,021,398	1,391,148	315,611	33,788	51,121	13,761	113,699	921	446
Noncorporate businesses, total.....	454,135	3,735,567	819,067	243,065	22,888	37,797	6,621	74,985	638	396
Sole proprietorships.....	432,341	3,110,667	674,778	210,786	19,524	31,544	3,917	59,916	396	396
Partnerships.....	21,794	624,900	144,289	32,279	3,364	6,253	2,704	15,069	242	-
Corporations.....	11,960	1,285,831	572,081	72,546	10,900	13,324	7,140	38,714	283	50
<u>Business Services</u>										
All businesses, total.....	297,052	13,695,779	7,272,011	328,984	132,137	104,009	43,185	259,860	5,261	608
Noncorporate businesses, total.....	252,699	3,109,407	806,036	102,930	22,498	42,168	9,300	44,074	409	182
Sole proprietorships.....	235,528	2,353,948	570,778	82,533	15,904	31,790	7,240	30,689	271	158
Partnerships.....	17,171	755,459	235,258	20,397	6,594	10,378	2,060	13,355	138	24
Corporations.....	44,353	10,586,372	6,465,975	226,054	109,639	61,841	33,885	215,786	4,852	426
<u>Automobile and Other Repair Services</u>										
All businesses, total.....	401,112	8,785,882	4,476,399	343,794	120,170	83,851	26,837	216,220	1,153	486
Noncorporate businesses, total.....	375,677	5,509,579	2,801,180	168,140	38,191	48,834	15,541	105,577	237	16
Sole proprietorships.....	345,959	4,353,353	2,217,931	131,844	28,333	39,795	11,923	80,364	169	11
Partnerships.....	29,718	1,156,226	583,249	36,296	9,858	9,039	3,618	25,213	68	5
Corporations.....	25,435	3,276,303	1,675,219	175,654	81,979	35,017	11,296	110,643	916	470
Automobile parking, repair, and services										
All businesses, total.....	182,336	6,068,189	3,089,802	277,601	105,586	64,438	18,895	163,773	1,035	483
Noncorporate businesses, total.....	164,424	3,649,230	1,972,559	118,578	27,772	32,048	9,873	75,171	154	13
Sole proprietorships.....	145,081	2,778,710	1,515,935	88,762	19,273	25,051	7,897	55,938	92	11
Partnerships.....	19,343	870,520	456,624	29,816	8,499	6,997	1,976	19,233	62	2
Corporations.....	17,912	2,418,959	1,117,243	159,023	77,814	32,390	9,022	88,602	881	470
Repair services, except automobile										
All businesses, total.....	218,776	2,717,693	1,386,597	66,193	14,584	19,413	7,942	52,447	118	3
Noncorporate businesses, total.....	211,253	1,860,349	828,621	49,562	10,419	16,786	5,668	30,406	83	3
Sole proprietorships.....	200,878	1,574,643	701,996	43,082	9,060	14,744	4,026	24,426	77	-
Partnerships.....	10,375	285,706	126,625	6,480	1,359	2,042	1,642	5,980	6	3
Corporations.....	7,523	857,344	557,976	16,631	4,165	2,627	2,274	22,041	35	-
<u>Amusement and Recreation Services, Including Motion Pictures</u>										
All businesses, total.....	159,633	6,919,311	2,756,547	387,624	147,897	104,600	11,896	299,664	39,230	5,629
Noncorporate businesses, total.....	132,480	1,986,448	475,082	111,854	30,374	31,914	1,105	61,900	17,988	16
Sole proprietorships.....	118,671	1,299,330	293,633	74,671	18,661	22,812	612	37,563	231	16
Partnerships.....	13,809	687,118	181,449	37,183	11,713	9,102	493	24,337	17,757	-
Corporations.....	27,153	4,932,863	2,281,465	275,770	117,523	72,686	10,791	237,764	21,242	5,613
<u>Medical Services</u>										
All businesses, total.....	420,116	12,720,455	1,531,663	572,527	75,091	72,545	16,714	191,222	1,710	981
Noncorporate businesses, total.....	413,252	11,239,048	753,024	480,637	53,599	58,268	6,641	140,104	1,192	958
Sole proprietorships.....	393,421	8,881,126	627,348	369,157	45,170	48,555	4,437	103,814	912	941
Partnerships.....	19,831	2,357,922	125,676	111,480	8,789	9,713	2,204	36,290	280	17
Corporations.....	6,864	1,481,407	778,639	91,890	21,132	14,277	10,073	51,118	518	23
<u>Educational Services</u>										
All businesses, total.....	91,107	669,456	151,818	32,875	6,101	9,929	1,751	14,922	209	13
Noncorporate businesses, total.....	88,131	333,378	25,979	18,045	3,898	5,945	217	5,699	83	13
Sole proprietorships.....	86,633	302,846	23,348	16,564	3,395	5,311	130	4,753	59	13
Partnerships.....	1,498	30,532	2,631	1,481	503	634	87	946	24	-
Corporations.....	2,976	336,078	125,839	14,830	2,203	3,984	1,534	9,223	126	-
<u>Legal Services</u>										
All businesses, total.....	145,445	4,564,895	187,007	223,756	10,362	11,812	3,113	47,599	618	694
Noncorporate businesses, total.....	145,351	4,444,100	115,933	219,948	10,338	11,791	3,113	45,616	618	694
Sole proprietorships.....	122,528	1,985,537	62,460	97,342	6,121	6,731	1,576	15,890	98	668
Partnerships.....	22,823	2,458,563	53,473	122,606	4,217	5,060	1,537	29,726	520	26
Corporations.....	94	120,795	71,074	3,808	24	21	-	1,983	-	-
<u>Other Services</u>										
All businesses, total.....	264,478	6,149,185	1,902,169	197,033	30,865	22,134	9,715	117,049	1,075	4,934
Noncorporate businesses, total.....	249,222	3,688,755	463,539	136,488	14,219	12,058	3,801	54,143	440	470
Sole proprietorships.....	234,109	1,898,427	255,629	75,861	8,731	8,793	1,915	22,532	119	458
Partnerships.....	15,113	1,790,328	207,910	60,627	5,488	3,265	1,886	31,611	321	12
Corporations.....	15,256	2,460,430	1,438,630	60,545	16,646	10,076	5,914	62,906	635	4,464
NATURE OF BUSINESS NOT ALLOCABLE										
All businesses, total.....	58,353	556,430	288,026	10,909	8,601	8,254	2,614	12,057	173	849
Noncorporate businesses, total.....	50,447	440,981	221,714	7,298	5,058	7,019	647	7,779	20	849
Sole proprietorships.....	49,268	431,179	220,287	7,286	4,000	7,018	627	7,756	20	849
Partnerships.....	1,179	9,802	1,427	12	1,058	1	20	23	-	-
Corporations.....	7,906	115,449	66,312	3,611	3,543	1,235	1,967	4,278	153	-

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial groups.....	9,135,954	181,551,305	7,338,432	23,770,528	1,738,611	10,713,479	7,074,465	160,069,199	5,484,179	27,435,631	1,411,190	9,006,841
Agriculture, forestry, and fisheries.....	3,338,081	30,049,957	3,268,940	3,048,031	102,995	1,171,696	2,213,676	23,590,596	2,222,997	5,007,600	64,023	766,830
Farms.....	3,208,089	28,284,962	3,175,363	2,749,034	94,812	1,131,546	2,109,648	21,950,123	2,152,220	4,662,543	57,895	744,674
Field crop farms.....	1,171,303	9,489,132	1,219,806	1,915,675	16,743	134,509	891,105	8,237,571	946,276	2,280,372	13,926	117,303
Fruit, tree nut, and vegetable farms....	144,065	1,405,935	142,200	122,017	1,245	10,859	85,957	1,111,871	86,602	254,127	881	9,432
Livestock farms.....	1,652,312	16,363,916	1,686,029	752,001	65,161	880,086	1,023,355	11,824,199	1,067,598	1,952,216	37,755	557,853
Farms, not elsewhere classified.....	240,409	1,025,979	127,328	140,659	11,663	106,092	109,231	776,482	51,744	175,828	5,333	60,086
Agricultural services and hunting and trapping.....	94,496	1,545,068	75,246	249,359	7,490	38,970	76,500	1,441,798	57,761	285,582	5,717	21,634
Offices of veterinarians and animal hospitals.....	9,676	273,330	13,077	98,902	1,475	1,943	9,298	272,613	12,944	99,374	1,441	1,927
Agricultural services and hunting and trapping, not elsewhere classified.....	84,820	1,271,738	62,169	150,457	6,015	37,027	67,202	1,169,185	44,817	186,208	4,276	19,707
Forestry and forestry services.....	8,662	55,509	4,327	3,995	(2)	(2)	5,674	47,935	3,006	8,739	(2)	(2)
Fisheries.....	26,834	164,418	14,004	45,643	(2)	(2)	21,854	150,740	10,010	50,736	(2)	(2)
Mining.....	34,438	1,048,761	90,292	19,875	1,167	4,407	21,167	612,570	40,352	111,250	883	2,565
Crude petroleum, natural gas, and natural gas liquids and services.....	24,720	769,291	73,391	125,481	533	1,883	14,855	393,565	28,320	85,461	421	953
Other mining.....	9,718	279,470	16,901	15,606	634	2,524	6,312	219,005	12,032	25,789	462	1,612
Contract construction.....	691,613	16,344,887	464,537	2,170,954	89,428	505,223	632,049	14,739,090	390,013	2,341,020	77,985	415,422
General contractors.....	115,238	6,783,114	171,187	472,145	13,068	251,828	99,286	5,696,320	136,402	576,003	10,403	188,345
Special trade contractors.....	554,120	9,184,009	278,067	1,643,945	75,149	249,790	513,954	8,695,926	241,173	1,706,200	66,606	224,186
Plumbing, heating, and air conditioning.....	65,219	2,148,166	40,869	267,650	30,117	99,343	58,582	1,997,288	36,303	283,552	27,025	91,605
Electrical work.....	41,447	1,051,836	20,873	150,865	17,777	70,811	37,040	1,006,961	19,203	158,501	15,489	65,725
Special trade contractors, not elsewhere classified.....	439,076	5,891,749	212,478	1,204,494	26,613	78,796	410,722	5,606,594	182,281	1,241,748	23,450	66,016
Special trade contractors not allocable.....	8,378	92,258	3,847	20,936	(2)	(2)	7,610	85,083	3,386	22,398	(2)	(2)
Contractors not allocable.....	22,255	377,764	15,283	54,864	1,211	3,605	18,809	346,844	12,438	58,817	976	2,891
Manufacturing.....	187,398	6,369,127	238,098	677,601	69,710	363,667	152,282	5,778,576	200,668	765,628	55,586	314,146
Food and kindred products.....	15,048	1,058,337	26,248	53,350	6,887	36,261	12,709	860,715	19,622	71,688	5,727	28,776
Textile mill products.....	1,392	60,310	2,354	7,369	775	5,071	1,292	59,153	2,301	7,604	(2)	(2)
Apparel and other fabricated textile products.....	8,927	492,546	8,150	44,356	4,314	23,425	7,961	462,920	6,994	49,571	3,658	19,172
Lumber and wood products, except furniture	49,839	1,299,739	80,200	130,469	6,976	60,987	43,079	1,205,822	70,868	141,593	5,585	51,801
Furniture and fixtures.....	10,139	335,613	6,685	27,285	5,381	29,210	8,447	319,631	5,726	29,988	4,637	27,851
Printing, publishing, and allied industries	28,473	714,569	28,725	112,640	11,427	21,513	23,236	673,556	26,052	125,716	9,977	18,676
Chemicals and allied products.....	2,874	125,838	2,778	10,180	1,731	12,628	1,778	110,710	2,199	12,354	1,051	10,257
Leather and leather products.....	1,184	46,193	921	4,795	737	4,532	(2)	(2)	(2)	(2)	(2)	(2)
Stone, clay, and glass products.....	5,639	228,867	12,860	21,618	3,397	14,414	4,233	212,455	10,505	26,073	2,571	12,716
Primary metal industries.....	1,144	86,065	2,679	9,046	421	3,933	1,039	61,730	1,499	9,924	(2)	(2)
Fabricated metal products, except machinery and transportation equipment.....	7,822	358,897	10,120	52,455	4,008	24,340	6,641	342,497	9,364	53,785	3,348	22,739
Machinery, except electric.....	22,547	651,675	31,896	99,491	7,862	35,887	17,597	592,065	25,403	112,667	6,410	33,883
Electrical machinery, equipment, and supplies.....	2,459	90,695	2,681	7,564	1,520	8,203	1,162	87,435	2,141	9,786	876	7,825
Transportation equipment.....	2,973	129,258	3,004	8,150	1,138	19,272	2,210	126,999	2,366	10,451	923	17,106
Manufacturing industries, not elsewhere classified.....	23,769	644,371	16,744	82,555	12,274	60,289	17,943	583,364	13,823	92,080	8,944	48,720
Manufacturing not allocable.....	3,169	46,154	2,053	6,278	862	3,702	2,151	39,475	1,210	7,395	288	2,695
Transportation, communication, electric, gas, and sanitary services.....	307,103	4,969,278	499,867	694,347	6,988	29,724	250,934	4,135,054	381,393	786,612	4,480	14,897
Transportation.....	290,745	4,710,805	476,008	640,270	6,183	26,947	236,830	3,891,711	360,205	729,144	4,011	12,607
Motor freight transportation and warehousing, terminals, and related services	213,704	3,831,335	402,826	488,322	4,068	13,475	171,951	3,225,715	310,134	558,415	2,762	9,883
Other transportation.....	77,041	879,470	73,182	151,948	2,115	13,472	64,879	665,996	50,071	170,729	1,249	2,724
Communication, electric, gas, and sanitary services.....	16,358	258,473	23,859	54,077	805	2,777	14,104	243,343	21,188	57,468	(2)	(2)
Wholesale and retail trade.....	1,836,746	89,775,198	1,229,788	5,807,485	1,166,953	8,076,613	1,483,457	80,571,901	1,026,317	6,445,488	956,937	7,032,552
Wholesale trade.....	324,392	17,916,959	229,568	1,518,269	98,848	997,218	275,340	16,702,226	202,375	1,610,665	80,521	889,349
Motor vehicles and automotive equipment, drugs, chemicals, and paints.....	12,587	761,413	10,202	60,786	8,435	103,191	11,053	749,788	9,666	62,227	7,717	101,856
Dry goods and apparel.....	6,731	197,059	2,480	23,101	2,776	18,479	4,942	187,759	2,104	24,852	2,234	16,534
Groceries and related products.....	14,731	548,389	6,564	89,436	3,886	47,661	13,063	537,458	6,011	91,525	3,045	43,612
Farm products—raw materials.....	47,338	4,849,338	40,437	211,409	15,215	95,919	42,103	4,489,152	35,886	223,094	13,440	87,361
Farm products—raw materials.....	16,874	2,431,753	18,219	48,561	4,828	119,388	13,566	2,212,128	15,577	57,941	3,765	99,278
Electrical goods.....	7,657	402,051	5,234	42,944	3,605	48,951	6,169	385,547	4,893	45,275	2,759	46,060
Hardware, and plumbing and heating equipment and supplies.....	7,006	384,485	4,736	50,323	3,423	49,440	6,487	377,658	4,419	50,839	3,113	47,322
Machinery, equipment, and supplies.....	24,860	1,124,845	17,941	128,754	10,644	111,828	20,253	1,070,938	15,545	137,655	8,393	104,132
Alcoholic beverages.....	3,839	817,604	7,046	35,861	3,170	39,220	3,300	759,272	6,524	36,377	2,665	35,283
Lumber and construction materials.....	10,390	649,085	13,152	49,181	1,742	35,224	8,806	588,048	8,787	58,731	1,499	32,616
Wholesale trade, not elsewhere classified	138,821	5,154,586	90,791	599,112	37,326	304,332	116,578	4,792,506	81,516	637,565	29,221	256,055
Wholesale trade not allocable.....	33,558	596,351	12,766	178,801	3,794	23,585	29,020	551,972	11,447	184,584	2,670	19,240
Retail trade.....	1,471,400	69,200,711	956,677	4,121,256	1,039,490	6,817,014	1,176,295	61,476,755	788,718	4,650,897	853,498	5,916,642
Building materials, hardware, and farm equipment.....	57,606	3,720,557	54,133	200,480	48,397	889,879	43,546	3,246,299	43,241	238,509	37,682	744,496
Building materials dealers.....	21,615	1,325,656	23,005	78,570	15,618	202,340	15,515	1,124,764	17,505	94,137	11,399	159,308
Hardware stores.....	24,804	1,125,681	17,382	86,123	22,705	345,153	20,221	1,036,809	15,023	95,312	19,002	312,821
Farm equipment dealers.....	11,187	1,269,220	13,746	35,787	10,074	342,386	7,810	1,084,726	10,713	49,060	7,281	272,367
General merchandise stores.....	148,732	3,324,792	66,676	252,146	78,230	532,530	116,862	2,998,853				

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Apparel and accessory stores.....	59,403	2,611,133	30,416	227,121	48,041	734,613	48,685	2,386,184	25,633	248,325	40,508	645,648
Furniture, home furnishings, and equipment stores.....	79,784	3,721,076	60,574	291,593	56,374	619,597	65,361	3,291,051	49,861	324,957	47,539	527,673
Eating and drinking places.....	292,141	8,699,564	244,390	663,347	186,563	203,035	226,621	7,432,445	190,016	796,619	149,194	163,560
Drug stores and proprietary stores.....	29,302	2,623,612	34,312	248,455	26,336	481,799	25,758	2,426,954	32,151	262,001	23,569	436,475
Liquor stores.....	23,319	1,778,763	16,603	118,564	21,352	225,441	20,324	1,581,627	13,822	125,563	19,106	193,403
Jewelry stores.....	16,966	521,222	7,428	69,627	14,808	209,968	15,233	505,906	6,777	77,160	13,780	200,788
Sporting goods stores.....	13,005	341,557	6,241	31,326	11,569	85,501	9,626	307,831	5,240	34,587	8,530	75,995
Fuel and ice dealers.....	17,966	843,807	21,438	69,228	6,140	29,822	15,386	779,365	18,977	72,679	5,394	27,437
Antique stores and secondhand stores....	30,588	337,839	8,388	38,549	21,383	77,025	21,595	296,737	6,816	45,696	15,285	61,008
News dealers and cigar stores.....	19,534	388,811	5,348	45,530	4,698	15,956	17,441	355,275	6,301	48,088	4,087	13,597
Florists.....	19,564	529,084	15,331	52,049	11,939	21,006	15,015	470,778	12,758	59,197	9,248	16,406
Retail stores, not elsewhere classified.	98,953	2,862,262	52,501	230,213	63,025	380,355	73,926	2,615,469	43,129	261,747	46,948	330,986
Retail trade not allocable.....	13,851	275,976	5,694	16,899	7,395	35,178	9,459	229,573	4,011	25,663	4,926	30,438
Wholesale and retail trade not allocable..	40,954	2,657,528	43,543	167,960	28,619	262,381	31,822	2,392,920	35,224	183,926	22,918	226,561
Finance, insurance, and real estate.....	506,111	5,467,484	249,432	1,781,505	5,477	102,373	412,396	5,033,077	190,602	1,922,059	4,073	75,395
Banks and trust companies; and insurance, holding, and other investment companies..	945	10,455	651	2,834	-	-	(2)	(2)	(2)	(2)	-	-
Credit agencies other than banks.....	5,125	88,754	2,527	29,715	(2)	(2)	4,314	84,466	2,262	34,080	(2)	(2)
Security and commodity brokers, dealers, exchanges, and services.....	18,438	377,758	6,098	75,444	86	4,453	15,033	337,073	5,014	83,363	(2)	(2)
Insurance agents, brokers, and service....	168,376	1,878,305	61,917	762,926	678	774	149,611	1,786,168	54,397	780,601	(2)	(2)
Real estate.....	313,227	3,112,212	178,239	910,586	4,505	94,054	242,732	2,817,386	128,597	1,019,439	3,450	71,210
Real estate operators (except developers) and lessors of buildings.....	22,451	213,525	44,089	13,895	(2)	(2)	12,446	145,268	24,872	33,929	(2)	(2)
Lessors of real property other than buildings.....	63,367	197,379	31,858	55,085	279	1,777	43,887	171,968	19,255	72,372	(2)	(2)
Agents, brokers, and managers.....	175,805	1,458,794	71,390	592,731	1,263	21,459	142,014	1,370,245	60,163	629,955	878	5,811
Combinations of real estate, insurance, loans, and law offices.....	32,338	428,339	17,141	174,780	(2)	(2)	28,911	409,385	14,182	180,829	(2)	(2)
Other real estate.....	19,266	814,175	13,761	91,885	2,379	58,219	15,474	720,520	10,125	102,354	1,924	52,156
Services.....	2,185,196	27,095,434	1,276,880	9,528,995	289,639	431,902	1,874,384	25,222,511	1,016,149	9,971,311	241,893	364,375
Hotels, rooming houses, camps and other lodging places.....	125,056	1,472,435	207,036	104,733	10,051	12,067	81,201	1,101,214	129,889	199,119	6,200	8,352
Hotels, tourist courts, and motels.....	52,133	979,298	136,057	63,157	5,883	7,611	33,106	728,675	88,257	120,701	4,038	5,794
Hotels.....	14,991	323,718	27,253	8,854	2,869	3,591	9,490	204,535	13,954	30,307	1,913	2,851
Tourist courts and motels.....	37,142	655,580	108,804	54,303	3,014	4,020	23,616	524,140	74,303	90,394	2,125	2,943
Lodging places, except hotels, tourist courts, and motels.....	72,923	493,137	70,979	41,576	4,168	4,456	48,095	372,539	41,632	78,418	2,162	2,558
Personal services.....	523,291	4,548,432	262,470	1,169,155	94,869	82,630	464,293	4,189,452	204,048	1,230,213	84,755	75,501
Laundries, laundry services, cleaning and dyeing plants.....	90,950	1,437,765	133,718	185,878	8,811	6,360	70,449	1,219,010	87,812	223,352	6,829	5,676
Photographic studios, including commercial photography.....	31,724	329,083	16,320	64,412	10,823	13,945	23,543	292,378	12,990	72,387	8,927	13,323
Beauty and barber shops.....	310,053	1,914,129	61,860	686,820	53,270	14,653	286,007	1,835,171	55,499	698,028	48,283	11,340
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	25,314	181,435	4,946	52,701	11,841	16,690	24,339	178,983	4,849	53,442	11,404	16,386
Funeral service and crematories.....	14,294	560,774	40,786	123,677	7,112	29,043	12,673	545,842	38,676	125,469	6,604	27,599
Personal services, not elsewhere classified.....	50,956	125,246	4,840	55,667	3,012	1,939	47,282	118,068	4,222	57,535	2,708	1,177
Business services.....	235,528	2,353,948	95,591	643,398	13,217	24,577	204,997	2,050,681	76,316	686,906	10,279	15,125
Advertising.....	15,461	366,915	7,770	63,261	1,188	1,017	13,364	354,016	6,145	67,352	1,047	836
Services to dwellings and other buildings	36,202	274,525	12,718	87,034	1,522	794	33,667	262,932	11,328	89,440	1,320	791
Miscellaneous business services.....	183,865	1,712,508	75,103	493,103	10,507	22,766	157,966	1,433,733	58,843	530,114	7,912	13,498
Automobile and other repair services.....	345,959	4,353,353	148,012	763,465	139,046	239,601	288,796	4,010,083	123,712	810,110	113,542	202,036
Automobile parking, repair, and services	145,081	2,778,710	86,084	384,437	53,763	128,462	124,621	2,532,664	71,577	409,947	46,945	109,244
Automobile parking.....	4,600	52,183	615	13,932	(2)	(2)	4,377	50,225	445	14,178	(2)	(2)
Automobile repair shops.....	127,019	2,512,875	63,505	341,806	52,019	124,587	110,486	2,297,782	54,922	361,683	45,606	107,050
Automobile services except repair, including automobile rental without drivers.....	13,462	213,652	21,964	28,699	1,698	3,850	9,758	184,657	16,210	34,086	1,293	2,169
Repair services, except automobile.....	200,878	1,574,643	61,928	379,028	85,283	111,139	164,175	1,477,419	52,135	400,163	66,597	92,792
Motion pictures.....	7,573	206,198	9,101	13,595	799	1,141	4,177	108,679	3,734	23,450	(2)	(2)
Motion picture production, distribution, and related services.....	3,386	62,945	1,721	11,543	(2)	(2)	2,300	54,318	1,238	14,997	(2)	(2)
Motion picture theaters.....	4,187	143,253	7,380	2,052	(2)	(2)	1,877	54,361	2,496	8,453	(2)	(2)
Amusement and recreation services, except motion pictures.....	111,098	1,093,132	104,991	112,163	12,151	24,344	73,895	895,941	58,187	210,777	9,308	19,528
Bowling alleys and billiard and pool parlors.....	9,986	201,358	28,931	12,474	4,187	2,648	7,830	143,848	12,285	23,069	3,338	1,828
Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors.....	101,112	891,774	76,060	99,689	7,964	21,696	66,065	752,093	45,902	187,708	5,970	17,700
Medical services.....	393,421	8,881,126	307,584	4,777,462	11,211	14,144	373,355	8,810,338	298,117	4,802,790	10,631	13,874
Offices of physicians and surgeons.....	151,225	5,010,993	172,996	2,970,482	2,066	2,378	142,523	4,991,539	169,210	2,982,701	2,663	2,374
Offices of dentists and dental surgeons.	79,777	2,185,939	71,055	1,113,798	1,690	760	77,018	2,176,028	69,128	1,116,635	1,090	760
Medical and dental laboratories.....	9,496	213,268	5,975	61,721	2,092	2,277	8,606	208,131	5,547	62,120	1,955	2,804
Other medical and health services.....	152,923	1,470,926	57,558	631,461	5,363	8,229	145,208	1,434,640	54,232	641,334	4,923	8,536
Educational services.....	86,633	302,846	23,112	102,663	2,524	2,066	76,770	267,447	16,066	114,782	2,111	1,861
Legal services.....	122,528	1,985,537	57,096	1,073,668	(2)	(2)	111,622	1,958,978	52,314	1,089,517	(2)	(2)
Engineering and architectural services....	48,028	758,621	19,013	246,247	1,150	4,444	40,806	734,977	16,865	254,369	(2)	(2)
Accounting, auditing, and bookkeeping services.....	102,431	652,188	27,786	325,191	1,119	576	94,868	639,327	25,820	330,204	1,086	434
Other services.....	83,650	487,618	15,088	197,255	3,131	26,077	59,604	455,394	11,081	219,074	2,277	22,200
Nature of business not allocable.....	49,268	431,179	20,598	71,485	6,254	27,874	34,120	385,824	15,688	84,663	5,330	20,659

¹Net loss exceeds net profit.²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 3.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries						Contract construction			Manufacturing				
		Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Farms, not elsewhere classified	Other agriculture, forestry, and fisheries	Mining	Total	General contractors	Special trade contractors	Contractors not allocable	Total	Food and kindred products	Apparel and other fabricated textile products
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NUMBER OF BUSINESSES															
Businesses with and without net profit, total.....	9,135,954	3,338,081	1,171,303	144,065	1,652,312	240,409	129,992	34,438	691,613	115,238	554,120	22,255	187,398	15,048	8,927
Businesses with net profit.....	7,074,465	2,213,676	891,105	85,957	1,023,555	109,231	104,028	21,167	632,049	99,286	513,954	18,809	152,282	12,709	7,961
Businesses without net profit.....	2,061,489	1,124,405	280,198	58,108	628,957	131,178	25,964	13,271	59,564	15,952	40,166	3,446	35,116	2,339	966
BUSINESSES WITH AND WITHOUT NET PROFIT															
Business receipts.....	181,551,305	30,049,957	28,284,962	9,489,132	1,405,935	16,363,916	1,025,979	1,764,995	16,344,887	6,783,114	9,184,009	377,764	6,369,127	1,058,337	492,546
Business deductions, total.....	157,780,777	27,001,926	25,535,928	7,573,457	1,283,918	15,611,915	1,066,638	1,465,998	14,173,933	6,310,969	7,540,064	322,900	5,691,526	1,004,987	448,191
Cost of goods sold, total.....	106,411,371	18,150,600	17,413,755	4,489,287	875,302	11,336,965	712,201	736,845	9,394,841	4,245,394	4,949,284	200,163	3,689,212	760,253	327,471
Inventory, beginning-of-year.....	10,582,485	1,241,347	1,048,647	112,561	31,420	824,763	100,555	192,700	4,520	238,589	249,528	4,725	319,345	32,160	12,880
Merchandise purchased.....	75,698,366	4,598,360	4,275,096	457,353	31,420	3,622,791	162,330	322,264	1,054,435	2,075,260	2,074,738	57,618	2,074,738	602,889	100,366
Labor.....	8,133,182	2,136,339	2,075,351	781,635	329,769	778,338	137,369	105,988	2,727,230	1,624,885	1,092,895	55,930	1,092,895	188,366	188,366
Materials and supplies.....	5,415,326	6,670,869	5,908,863	181,162	64,201	3,272,532	342,973	21,279	2,354,764	1,223,746	1,037,787	49,911	427,233	80,006	18,622
Other costs.....	17,314,491	10,677,381	10,600,339	3,092,085	449,663	6,672,232	382,966	77,602	4,354,566	1,687,534	1,687,534	37,174	37,174	31,704	19,686
Less: Inventory, end-of-year.....	10,713,479	1,171,696	1,131,546	10,569	10,859	880,086	106,092	40,150	2,551,223	251,828	249,790	3,605	363,667	36,261	23,425
Depreciation.....	7,338,432	3,268,940	3,175,363	1,219,806	142,200	1,686,029	127,328	93,577	464,537	171,187	278,067	15,283	238,098	26,248	8,150
Taxes.....	3,472,292	1,059,275	1,032,805	371,478	63,305	449,838	48,184	26,470	265,768	5,915	162,299	5,915	124,098	11,637	13,134
Rent.....	3,866,323	720,029	706,028	286,317	33,993	368,168	17,550	14,001	88,416	22,670	63,349	2,397	90,781	6,000	12,294
Repairs.....	2,924,908	1,500,663	1,448,363	601,142	66,304	729,970	50,947	52,300	209,834	104,203	101,046	4,585	98,633	12,064	2,029
Salaries and wages.....	11,816,190	1,772,786	1,748,444	44	561	582	3,761	167,838	1,420,485	521,527	889,926	37,183	550,746	74,099	33,242
Insurance.....	1,930,390	493,345	466,068	194,164	26,276	225,011	20,617	27,277	229,947	89,269	133,977	6,701	77,290	8,761	4,470
Legal and professional fees.....	484,371	4,300	396	101	87	274	294	3,904	17,968	16,791	17,936	1,481	19,475	1,858	2,161
Commissions.....	728,030	4,683	307	129	104	104	104	4,976	43,089	23,912	17,916	1,261	37,665	1,815	2,564
Amortization.....	12,315	853	815	129	59	483	251	38	327	83	244	12	412	-	28
Retirement plans, etc.....	12,171	547	534	54	(1)	54	251	13	3,315	893	2,409	13	593	128	12
Interest.....	1,983,928	1,012,944	997,285	338,671	49,408	572,755	36,451	15,659	21,604	63,839	41,379	2,708	41,377	5,160	1,451
Bad debts.....	282,381	2,328	(1)	-	-	-	46	2,324	28,902	12,344	16,114	444	13,357	2,181	747
Casualty losses.....	65,146	2,465	122	-	-	76	46	2,343	2,790	2,153	2,153	(1)	6,079	77	77
Depletion.....	119,469	624	586	159	(1)	391	27	38	101,526	1,146	325	131	3,931	30	30
Other business deductions.....	16,333,060	607,544	288,749	72,204	26,407	141,389	48,749	318,795	8,874,942	940,385	889,926	44,631	698,843	88,704	40,320
Gross profit (less loss).....	75,139,934	11,899,357	10,871,207	4,999,845	530,633	5,026,951	313,778	1,028,150	802,990	2,577,720	4,234,725	177,601	6,679,915	298,684	165,075
Net profit (less loss).....	23,770,528	3,048,031	2,746,034	915,675	122,017	752,001	240,659	298,997	2,170,954	472,145	1,643,945	54,864	677,601	53,550	44,556
BUSINESSES WITH NET PROFIT															
Business receipts.....	160,069,199	23,590,596	21,950,123	8,237,571	1,111,871	11,824,199	776,482	1,640,473	14,739,090	5,696,320	8,695,926	346,844	5,778,576	860,715	462,920
Business deductions, total.....	132,633,568	18,582,996	17,287,580	5,957,199	857,744	9,871,983	600,654	1,295,416	12,398,070	5,120,317	6,989,726	288,027	5,012,948	789,627	413,349
Cost of goods sold, total.....	90,913,498	12,475,535	11,790,570	3,558,116	606,625	7,191,930	433,899	684,965	8,530,603	3,729,261	4,620,044	181,298	3,280,502	607,140	305,009
Inventory, beginning-of-year.....	8,757,454	826,822	653,556	94,304	8,843	499,488	50,921	176,266	351,972	171,585	210,919	2,468	274,715	24,675	10,978
Merchandise purchased.....	66,521,218	2,969,414	2,699,189	376,068	24,076	2,181,430	117,615	294,225	2,857,174	882,372	1,929,747	45,055	1,824,185	502,686	88,266
Labor.....	8,806,287	1,465,352	1,366,550	610,721	230,244	437,697	87,888	98,802	2,072,955	686,552	1,333,441	52,959	874,542	371,542	178,135
Materials and supplies.....	4,750,386	496,773	448,863	141,305	45,951	207,686	23,921	71,910	2,138,328	1,063,955	1,027,124	47,248	371,318	44,404	18,607
Other costs.....	13,125,014	7,467,004	7,397,086	2,453,021	306,943	4,423,482	213,640	69,918	1,483,598	1,113,199	1,031,999	36,458	275,571	26,699	19,172
Less: Inventory, end-of-year.....	9,006,841	766,830	746,674	177,303	9,432	557,853	60,086	22,156	4,352,422	188,345	224,186	2,891	314,146	28,776	14,172
Depreciation.....	5,484,179	2,222,997	2,152,220	946,276	86,602	1,067,998	51,744	40,562	390,013	136,402	241,173	12,438	200,668	6,994	6,994
Taxes.....	2,799,479	750,567	728,040	296,599	38,491	364,689	28,261	22,527	226,088	71,902	148,682	5,504	110,540	10,003	12,205
Rent.....	3,207,375	504,573	493,382	231,055	25,250	226,969	10,108	11,191	76,175	18,225	56,963	1,667	78,343	5,189	10,905
Repairs.....	2,196,018	1,053,320	1,009,427	473,283	43,189	467,852	25,103	43,893	1,560,744	67,067	89,865	3,812	88,072	10,046	1,950
Salaries and wages.....	10,273,130	1,544,043	1,500,440	440,283	53	533	2,230	151,003	1,164,617	381,872	811,095	34,650	600,858	60,844	20,936
Insurance.....	1,567,828	349,993	326,485	154,413	17,360	143,791	10,921	23,508	193,770	63,235	124,488	6,047	67,148	7,185	3,834
Legal and professional fees.....	420,516	3,308	334	(1)	86	32	215	3,174	32,566	13,387	17,867	1,302	13,387	1,908	1,908
Commissions.....	654,752	4,290	106	-	(1)	103	103	4,184	7,245	17,624	16,151	1,207	33,508	1,766	1,766
Amortization.....	9,388	559	522	120	53	283	66	37	255	83	212	287	287	28	28
Retirement plans, etc.....	9,825	261	255	54	-	54	11	(1)	2,723	327	2,383	13	422	38	12
Interest.....	1,328,966	622,285	610,772	244,991	24,228	325,690	15,863	11,513	4,963	38,981	35,798	2,038	33,096	2,987	1,092
Bad debts.....	209,752	1,270	(1)	-	-	-	(1)	1,266	17,810	14,297	14,297	444	11,139	1,097	594
Casualty losses.....	22,354	471	542	157	(1)	360	-	471	1,290	286	1,000	(1)	679	10	60
Depletion.....	55,619	573	542	157	(1)	360	-	471	1,290	286	1,000	(1)	679	10	60
Other business deductions.....	13,480,889	438,751	171,881	52,094	15,317	82,362	22,108	266,870	1,489,650	641,358	809,719	38,573	601,075	62,652	36,021
Gross profit.....	69,155,701	11,115,061	10,591,553	4,679,455	505,246	4,632,269	342,583	955,308	6,208,487	1,967,059	4,070,782	165,346	2,498,074	253,575	157,011
Net profit.....	27,435,651	5,007,606	4,662,543	1,786,372	234,127	1,752,828	175,828	111,250	2,341,020	576,003	1,706,200	58,817	765,628	71,088	44,571

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3. —INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES —Continued

Item	Manufacturing—Continued					Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade				
	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade			
							Motor freight and warehousing, and related services	Other transportation	Total			Groceries and related products	Farm products—raw materials	Other wholesale trade	
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)		
NUMBER OF BUSINESSES															
Businesses with and without net profit, total.....	49,839	28,473	22,547	62,564	307,103	290,745	213,704	77,041	16,358	1,836,746	324,392	47,338	16,874	260,180	
Businesses with net profit.....	43,079	23,236	17,597	47,700	250,934	236,830	171,951	64,879	14,104	1,483,457	275,340	42,103	13,566	219,671	
Businesses without net profit.....	6,760	5,237	4,950	14,864	56,169	53,915	41,753	12,162	2,254	353,289	49,052	5,235	3,308	40,509	
BUSINESSES WITH AND WITHOUT NET PROFIT															
Business receipts.....	1,299,739	714,569	651,675	2,152,261	4,969,278	4,710,805	3,831,335	879,470	258,473	89,775,198	17,916,959	4,849,338	2,431,753	10,635,868	
Business deductions, total.....	1,169,270	601,929	552,184	1,914,966	4,274,931	4,070,535	3,343,013	727,522	204,396	83,967,713	16,398,676	4,637,929	2,383,192	9,377,569	
Cost of goods sold, total.....	580,014	330,988	342,161	1,348,325	915,512	875,614	606,179	269,435	39,898	67,214,690	13,465,276	4,074,260	2,197,718	7,193,298	
Inventory, beginning-of-year.....	51,406	19,428	31,720	160,751	37,948	34,914	14,963	19,951	3,034	7,943,454	1,088,615	160,133	114,794	733,688	
Merchandise purchased.....	325,663	151,664	126,038	738,118	470,831	458,691	283,938	174,753	12,140	62,011,162	12,231,643	3,801,417	1,945,199	6,484,927	
Labor.....	131,293	86,769	130,000	336,184	159,450	142,904	113,960	28,944	16,546	1,427,918	207,380	63,814	6,640	159,250	
Materials and supplies.....	42,916	51,192	55,896	178,691	55,875	54,289	42,200	12,689	1,586	827,262	182,938	63,814	7,768	111,356	
Other costs.....	89,723	41,308	34,944	100,175	221,132	211,763	164,593	47,170	9,369	3,081,507	832,018	103,325	242,705	485,988	
Less: Inventory, end-of-year.....	60,987	21,513	35,887	185,594	29,724	26,947	13,475	13,472	2,777	8,076,613	997,218	95,919	119,388	781,911	
Depreciation.....	80,200	28,725	31,896	62,979	499,867	476,008	402,826	73,182	23,659	1,229,788	229,568	40,437	18,219	170,912	
Taxes.....	28,769	13,695	14,614	42,248	181,942	173,884	157,483	16,401	8,058	1,220,583	150,776	23,429	5,729	121,618	
Rent.....	10,273	17,154	11,465	33,590	81,103	76,514	57,469	19,045	4,589	1,543,885	136,631	23,173	6,064	107,394	
Repairs.....	58,637	3,887	4,050	15,966	326,931	316,223	280,844	35,379	10,708	416,519	75,638	18,161	6,639	50,838	
Salaries and wages.....	152,086	80,939	59,644	150,736	672,418	623,256	520,378	102,878	49,162	5,389,605	678,962	168,387	26,393	484,182	
Insurance.....	21,606	6,722	9,407	26,324	166,934	160,358	130,155	30,203	6,576	566,445	90,985	19,350	5,784	65,851	
Legal and professional fees.....	2,597	3,342	2,665	9,922	8,932	8,993	7,314	1,679	929	177,840	27,204	4,415	1,193	21,596	
Commissions.....	3,901	5,718	2,432	21,230	30,096	28,863	25,100	3,763	1,233	243,298	126,420	13,639	2,491	110,280	
Amortization.....	39	83	29	253	567	567	106	461	-	4,578	708	86	30	592	
Retirement plans, etc.....	115	29	56	253	1,165	1,116	975	141	49	2,765	864	205	417	242	
Interest.....	10,386	5,071	5,421	13,888	60,896	58,053	50,473	7,580	2,843	354,851	58,821	8,358	8,489	41,974	
Bad debts.....	1,342	2,322	2,110	4,655	4,594	4,021	3,027	994	573	153,203	30,387	5,231	500	24,656	
Casualty losses.....	179	47	248	386	3,950	3,934	3,772	162	91	32,286	6,800	4,385	147	2,468	
Depletion.....	3,765	-	-	136	2,579	2,488	1,942	546	96	4,749	1,822	(1)	468	1,351	
Other business deductions.....	215,361	101,207	65,986	187,265	1,316,455	1,260,643	1,094,970	165,673	55,812	5,432,628	1,317,828	234,410	102,911	980,507	
Gross profit (less loss).....	719,725	383,581	309,514	803,936	4,053,766	3,835,191	3,225,156	610,035	218,575	22,560,508	4,451,683	775,078	234,035	3,442,570	
Net profit (less loss).....	130,469	112,640	99,491	237,295	694,347	640,270	488,322	151,948	54,077	5,807,485	1,518,269	211,409	48,361	1,258,299	
BUSINESSES WITH NET PROFIT															
Business receipts.....	1,205,822	673,556	592,065	1,983,498	4,135,054	3,891,711	3,225,715	665,996	243,343	80,371,901	16,702,226	4,489,152	2,212,128	10,000,946	
Business deductions, total.....	1,064,229	547,840	479,398	1,718,505	3,348,442	3,162,567	2,667,300	495,267	185,875	74,126,413	15,091,561	4,266,058	2,154,187	8,671,316	
Cost of goods sold, total.....	531,016	309,407	304,961	1,222,969	687,216	649,851	506,580	141,271	37,365	59,764,339	12,446,025	3,759,271	1,990,547	6,696,207	
Inventory, beginning-of-year.....	44,798	16,491	29,979	138,794	17,381	14,374	11,503	2,871	3,007	6,772,206	888,792	99,822	9,979	642,991	
Merchandise purchased.....	300,348	144,731	116,842	710,186	320,447	310,666	236,317	74,349	9,781	55,518,875	11,371,124	3,497,980	1,758,175	6,114,969	
Labor.....	121,321	80,154	114,211	292,822	141,936	125,583	96,711	26,872	16,353	1,243,891	175,347	39,354	6,536	124,457	
Materials and supplies.....	40,921	49,220	49,849	154,317	46,052	44,545	33,840	10,705	1,507	727,617	159,242	60,110	5,630	93,502	
Other costs.....	75,429	37,487	27,963	88,688	176,297	167,298	138,092	29,198	9,007	2,534,902	740,869	99,366	223,505	407,710	
Less: Inventory, end-of-year.....	51,801	18,676	31,983	161,838	41,897	41,897	9,883	12,607	(1)	7,032,552	889,349	87,361	99,278	702,710	
Depreciation.....	70,868	26,052	25,403	51,729	381,393	360,205	310,134	50,071	21,188	1,026,317	202,375	35,886	15,577	150,912	
Taxes.....	25,928	12,562	12,280	37,562	148,954	141,288	128,330	12,958	7,666	1,058,051	140,657	21,324	5,035	114,268	
Rent.....	9,832	14,527	9,209	28,681	59,887	57,030	40,659	16,351	2,877	1,331,992	120,548	21,102	5,316	94,130	
Repairs.....	53,909	13,478	3,270	258,731	298,329	273,024	222,305	27,024	9,402	3,349,861	67,955	16,304	6,026	45,625	
Salaries and wages.....	140,878	71,895	48,862	138,443	546,472	501,659	419,780	81,879	44,813	4,671,609	635,126	153,789	23,665	457,672	
Insurance.....	19,618	6,022	7,874	22,610	135,251	129,067	104,742	24,325	6,184	1,484,053	280,325	17,028	4,869	58,428	
Legal and professional fees.....	2,178	3,071	2,000	5,925	7,884	7,884	5,938	1,127	819	134,776	23,684	4,013	1,133	16,538	
Commissions.....	3,274	5,184	1,969	19,540	26,298	25,114	21,862	3,252	1,184	220,047	114,559	13,342	2,176	99,041	
Amortization.....	-	77	16	166	495	495	106	389	-	3,495	608	84	30	494	
Retirement plans, etc.....	35	29	55	253	1,038	989	848	141	49	1,726	455	205	(1)	242	
Interest.....	8,778	4,007	4,335	11,497	47,745	45,081	40,345	4,736	2,664	287,552	49,056	6,967	7,039	35,050	
Bad debts.....	1,292	2,205	1,949	4,002	3,990	3,026	2,486	540	564	127,444	26,564	4,905	496	21,163	
Casualty losses.....	83	43	144	330	1,180	1,154	1,084	80	16	127,444	26,564	4,905	496	21,163	
Depletion.....	283	-	-	136	1,921	1,830	1,781	49	91	456	1,813	(1)	468	1,342	
Other business deductions.....	196,257	86,881	57,071	161,293	1,040,387	989,394	858,320	131,074	50,993	4,643,552	1,179,961	211,595	91,802	876,564	
Gross profit.....	674,806	364,149	287,104	760,529	3,447,838	3,241,804	2,717,135	524,725	205,978	20,806,962	4,256,201	725,881	221,881	3,304,739	
Net profit.....	141,593	125,716	112,667	264,973	786,612	729,144	558,415	170,729	57,468	6,445,488	1,610,665	223,094	57,941	1,329,630	

Footnotes at end of table.

Table 3. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES —Continued

Item	Wholesale and retail trade—Continued															
	Retail trade															
	Automotive dealers and gasoline service stations															
	Building materials, hardware, and farm equipment		Food stores		Tire, battery, and accessory dealers, not classified		Gasoline service stations		Automobile and truck dealers		Apparel and accessory stores		Furniture, home furnishings and drinking places		Drug stores and proprietary stores	
Total	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
NUMBER OF BUSINESSES																
Businesses with and without net profit, total.....	1,471,400	57,606	21,615	24,804	11,187	148,732	278,228	233,610	44,618	272,458	42,963	201,641	27,854	59,403	79,784	292,141
Businesses with net profit.....	1,176,295	43,546	15,515	20,221	7,810	116,862	234,532	196,641	37,891	216,925	30,871	164,836	21,218	48,685	65,361	226,621
Businesses without net profit.....	295,105	14,060	6,100	4,583	3,377	31,870	43,696	36,969	6,727	55,533	12,092	36,805	6,636	10,718	14,423	65,520
BUSINESSES WITH AND WITHOUT NET PROFIT																
Business receipts.....	69,200,711	3,720,557	1,325,656	1,125,681	1,269,220	3,324,792	15,673,363	14,505,858	1,167,505	20,947,293	6,808,756	12,581,518	1,557,019	2,611,133	3,721,076	8,699,564
Business deductions, total.....	65,079,455	3,520,077	1,247,086	1,039,558	1,233,433	3,072,646	14,933,658	13,874,879	1,058,779	20,120,869	6,651,369	12,011,086	1,458,424	2,384,012	3,429,483	8,036,217
Cost of goods sold, total.....	51,787,240	2,824,826	950,288	809,494	1,065,044	2,468,787	12,964,654	12,184,646	780,008	16,999,586	5,876,104	9,981,642	1,141,840	1,761,806	2,534,483	4,892,512
Inventory, beginning of year.....	6,685,903	883,332	197,439	350,166	355,707	523,117	894,422	853,989	40,433	1,336,411	632,970	450,354	253,087	715,318	586,889	1,786,805
Merchandise purchased.....	47,977,998	2,622,854	844,087	777,143	1,001,624	2,375,610	12,556,265	11,890,695	665,570	15,076,331	4,549,784	9,457,382	1,090,162	1,768,765	2,306,907	4,404,172
Labor.....	1,143,248	90,959	55,858	11,373	23,528	30,645	138,616	92,390	46,226	156,948	112,982	185,015	28,266	30,777	106,220	256,563
Materials and supplies.....	637,456	33,328	18,135	3,903	11,888	18,763	98,279	55,772	40,340	156,948	112,982	185,015	28,266	30,777	106,220	256,563
Other costs.....	2,184,158	84,232	37,089	12,460	34,683	52,992	172,382	152,412	19,973	1,463,629	202,502	233,499	23,365	13,278	66,538	121,038
Less: Inventory, end-of-year.....	6,817,014	889,879	202,340	345,153	342,386	532,530	895,313	856,614	1,379,996	659,269	440,059	440,059	280,668	734,613	619,597	1,081,799
Depreciation.....	956,677	54,133	23,005	17,382	13,746	66,676	177,208	151,117	26,091	149,996	26,919	99,380	13,697	30,416	60,574	244,390
Taxes.....	1,034,037	58,270	21,172	13,904	12,172	42,972	165,088	165,088	17,929	172,929	42,170	150,443	13,962	38,962	59,316	263,923
Rent.....	1,372,958	41,992	16,912	21,769	5,402	58,846	168,507	138,325	30,182	359,008	41,359	287,288	30,361	110,124	76,326	314,779
Repairs.....	325,284	14,076	6,912	4,033	5,693	16,562	59,693	51,814	7,879	61,783	27,851	27,044	8,326	15,495	97,706	5,488
Salaries and wages.....	4,529,124	227,615	100,710	76,713	50,192	143,885	629,299	543,658	85,641	1,108,285	234,755	769,531	103,999	201,333	270,113	1,212,824
Insurance.....	455,252	33,948	14,022	11,448	8,478	20,355	66,168	57,422	8,746	112,186	33,673	65,700	12,813	21,532	32,457	87,225
Legal and professional fees.....	125,585	7,536	3,348	1,930	2,238	4,766	16,429	14,390	1,839	27,242	7,550	18,666	3,047	8,283	29,627	6,313
Commissions.....	108,093	16,923	13,288	665	2,970	17,750	4,590	3,486	1,104	27,934	21,225	3,558	3,151	2,509	14,464	4,590
Amortization.....	3,714	157	12	145	58	125	464	431	145	145	143	143	138	91	1,568	195
Retirement plans, etc.....	1,843	27	26	(1)	-	(1)	478	369	109	839	254	579	(1)	16	(1)	107
Interest.....	283,377	23,235	8,854	7,033	7,348	14,529	36,353	31,843	4,510	68,360	38,124	20,312	9,924	11,991	56,103	9,795
Bad debts.....	115,851	10,564	5,638	2,346	2,580	12,144	11,426	11,426	44,353	18,319	18,319	18,666	7,368	3,276	12,723	4,459
Casualty losses.....	25,273	1,427	1,290	85	52	1,343	1,834	1,735	99	2,929	874	2,511	201	374	1,455	414
Depletion.....	2,817	124	84	-	40	36	355	355	-	1,485	874	611	611	611	167	167
Other business deductions.....	3,952,221	205,224	81,594	65,122	48,408	211,269	612,542	519,082	93,460	943,877	281,677	567,186	95,014	184,383	318,238	812,436
Gross profit (less loss).....	17,413,362	895,731	375,368	316,187	204,176	896,045	2,708,709	2,321,212	387,497	3,947,707	932,652	2,599,876	415,179	849,327	1,866,474	3,807,052
Net profit (less loss).....	4,121,256	200,480	78,570	86,123	35,787	252,146	739,705	636,979	108,726	826,424	157,387	570,432	98,605	227,121	291,593	663,347
BUSINESSES WITH NET PROFIT																
Business receipts.....	61,476,755	3,246,299	1,124,764	1,036,809	1,084,726	2,998,853	14,012,649	12,920,099	1,092,550	18,539,759	5,797,965	11,360,172	1,381,622	2,386,184	3,291,051	7,432,445
Business deductions, total.....	56,825,858	3,007,790	1,030,627	941,497	1,035,666	2,714,589	13,201,352	12,227,767	973,585	17,605,214	5,607,828	10,731,001	1,266,385	2,137,859	2,966,094	6,635,826
Cost of goods sold, total.....	45,556,988	2,430,811	794,583	737,346	898,882	2,206,672	11,496,480	10,766,888	729,592	14,913,456	4,954,133	8,964,299	995,024	1,586,675	2,210,157	4,111,974
Inventory, beginning of year.....	5,659,768	712,676	151,917	308,110	252,649	441,570	768,587	731,378	37,209	1,143,045	533,243	396,282	253,520	608,391	474,957	1,677,432
Merchandise purchased.....	42,907,218	2,288,855	715,440	718,440	980,801	2,136,014	11,512,310	10,526,531	625,779	13,449,832	3,979,882	9,517,190	952,760	1,559,403	2,022,517	3,696,640
Labor.....	1,001,920	76,386	30,386	10,824	10,824	27,404	120,654	79,367	42,287	289,024	104,143	160,395	24,486	26,116	99,270	214,455
Materials and supplies.....	1,543,630	76,241	30,586	10,824	10,824	27,404	120,654	79,367	42,287	289,024	104,143	160,395	24,486	26,116	99,270	214,455
Other costs.....	1,724,135	68,881	27,609	9,857	31,415	47,228	150,440	131,378	17,062	1,099,730	872,093	207,659	21,452	11,966	62,990	121,850
Less: Inventory, end-of-year.....	5,916,642	744,496	159,508	312,821	272,367	463,577	787,135	791,935	35,200	1,197,960	569,645	391,143	19,978	26,447	78,996	95,147
Depreciation.....	788,718	43,241	17,505	15,023	10,713	52,425	153,753	131,409	22,344	125,807	21,724	85,277	18,806	25,633	49,861	196,016
Taxes.....	885,649	49,220	18,832	19,247	11,141	38,045	151,810	135,835	18,679	186,679	35,371	133,471	17,537	44,360	66,244	219,524
Rent.....	1,183,592	35,141	11,806	19,485	3,850	51,639	147,815	120,851	26,944	319,226	32,021	289,406	23,268	97,068	133,149	256,340
Repairs.....	268,906	11,215	5,413	3,341	2,461	12,158	51,359	44,354	7,005	51,193	22,021	28,940	3,380	7,127	13,149	79,667
Salaries and wages.....	3,877,897	191,878	78,317	69,830	43,731	125,829	540,457	467,412	73,045	983,343	208,023	681,152	94,166	181,186	226,124	975,843
Insurance.....	391,310	27,943	10,939	10,661	6,943	17,440	57,965	50,294	7,671	97,421	28,143	58,328	10,950	19,202	27,455	72,426
Legal and professional fees.....	106,670	2,319	1,686	1,061	1,970	1,044	6,717	6,717	1,537	23,744	14,537	14,537	2,488	5,977	7,228	24,208
Commissions.....	96,932	15,664	14,767	662	2,235	16,141	3,829	2,727	1,102	23,914	19,016	2,723	2,175	2,444	13,327	24,208
Amortization.....	2,825	149	(1)	145	25	78	247	122	122	122	124	101	143	16	89	1,294
Retirement plans, etc.....	1,215	27	26	(1)	-	(1)	478	369	109	839	254	579	(1)	16	(1)	190
Interest.....	228,794	18,592	7,108	5,558	5,526	11,251	28,965	25,041	3,924	56,615	32,021	16,976	7,618	10,177	21,294	42,767
Bad debts.....	94,346	8,783	1,058	1,893	2,058	4,218	10,658	10,122	36,328	14,869	14,869	14,869	6,607	1,442	20,865	3,442
Casualty losses.....	9,480	1,419	1,282	85	52	1,207	1,596	1,596	94	2,543	314	2,543	143	366	1,257	167
Depletion.....	2,618	124	84	-	40	349	349	349	-	1,317	874	443	-	167	167	167
Other business deductions.....	3,329,918	167,608	64,810	56,734	46,064	174,059	541,936	453,471	83,465	783,026	229,142	474,610	79,274	163,245	269,620	652,804
Gross profit.....	15,919,767	815,488	330,181	299,463	185,844	792,181	2,516,169	2,153,211	362,958	3,626,303	843,832	2,395,873	386,998	799,509	1,080,894	3,320,471
Net profit.....	4,650,897	238,569	94,137	95,312	49,060	284,264	811,297	692,332	118,965	934,545	190,137	629,171	115,237	248,325	324,957	786,619

Footnotes at end of table.

Table 3. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES — Continued

Item	Wholesale and retail trade—Cont.				Finance, insurance, and real estate				Services							
	Retail trade—Cont.		Wholesale and retail trade not allocable	Total	Security and commodity brokers, exchange, and services	Insurance agents, brokers, and service	Total	Real estate		Other finance, insurance, and real estate	Total	Hotels, rooming houses, camps, and other lodging places	Personal services			
	Liquor stores	Other retail trade						Total	Real estate operators (except developers) and lessors of buildings				Total	Laundries, laundry services, cleaning, and dyeing plants	Beauty and barber shops	Other personal services
(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	
NUMBER OF BUSINESSES																
Businesses with and without net profit, total.....	23,319	230,427	40,954	506,111	18,438	168,376	313,227	22,451	290,776	6,070	2,185,196	125,056	523,291	90,950	310,053	122,288
Businesses with net profit.....	20,324	177,681	31,822	412,396	15,033	149,611	242,732	12,446	230,286	5,020	1,874,384	81,201	464,293	70,449	286,007	107,837
Businesses without net profit.....	2,995	52,746	9,132	93,715	3,405	18,765	70,495	10,005	60,490	1,050	310,812	43,855	58,998	20,501	24,046	14,451
BUSINESSES WITH AND WITHOUT NET PROFIT																
Business receipts.....	1,778,763	6,100,558	2,657,528	5,467,484	377,758	1,878,305	3,112,212	213,525	2,898,687	99,209	27,095,434	1,472,435	4,548,432	1,437,765	1,914,129	1,196,538
Business deductions, total.....	1,660,199	5,547,137	2,489,568	3,685,979	302,314	1,115,379	2,201,656	217,420	1,984,206	66,660	17,566,439	1,307,702	3,379,277	1,251,887	1,227,309	900,081
Cost of goods sold, total.....	1,425,402	4,128,369	1,962,065	3,221,788	221,788	264,496	723,553	12,710	720,843	3,831	5,356,790	307,009	998,654	323,876	294,085	380,693
Inventory, beginning-of-year.....	217,025	847,211	248,936	97,550	7,047	6,562	80,997	1,962	79,035	2,444	4,320,098	17,450	81,664	9,479	12,036	60,149
Merchandise purchased.....	1,409,566	3,742,888	1,806,021	2,601,309	201,993	98,164	1,666,358	1,933	1,664,425	2,444	2,705,901	216,460	58,265	59,056	224,409	224,409
Labor.....	3,504	138,693	77,290	78,301	19	12,337	65,729	1,509	64,220	216	1,061,814	40,536	293,262	130,993	35,392	35,392
Materials and supplies.....	1,455	102,119	26,868	148,875	132	13,866	134,759	2,925	131,834	118	895,564	25,331	239,825	71,802	91,633	66,372
Other costs.....	19,293	152,869	65,331	533,040	17,734	134,341	379,764	7,215	372,549	1,201	693,315	19,299	132,803	61,995	15,020	55,788
Less: Inventory, end-of-year.....	225,441	854,811	262,381	533,040	4,453	774	379,764	(1)	91,220	3,092	431,902	12,067	82,630	6,360	14,653	61,617
Depreciation.....	16,603	122,369	43,543	249,432	6,098	61,917	178,239	44,089	134,150	3,178	1,276,880	207,036	262,470	133,718	61,860	66,892
Taxes.....	33,652	94,918	33,770	101,742	1,922	13,147	84,686	26,403	58,283	1,987	478,174	96,802	36,886	35,892	24,024	24,024
Rent.....	29,497	157,798	34,296	117,041	4,886	45,800	63,605	15,973	47,632	2,750	303,952	303,952	93,166	157,426	53,360	53,360
Repairs.....	5,847	36,308	53,316	13,597	8,727	43,937	30,460	13,133	30,460	323	290,879	60,148	66,944	16,330	15,214	15,214
Salaries and wages.....	79,314	389,520	181,519	326,238	12,242	170,817	127,344	12,784	114,560	15,835	3,144,976	141,861	689,691	229,745	365,313	94,633
Insurance.....	8,919	53,420	20,208	62,674	1,160	23,445	37,142	6,400	30,742	927	313,157	34,268	57,337	26,956	14,589	15,792
Legal and professional fees.....	4,374	14,389	5,051	33,542	2,032	6,319	23,551	1,769	21,782	1,640	83,174	6,947	14,841	3,039	4,900	4,900
Commissions.....	528	18,581	8,785	275,842	2,788	90,379	180,571	1,509	179,062	2,104	83,174	1,232	10,075	5,826	9,472	2,777
Amortization.....	152	299	156	1,622	21	1,003	587	116	471	11	3,879	1,443	1,047	203	193	193
Retirement plans, etc.....	62	153	58	1,216	-	144	1,072	18	1,054	-	2,537	200	109	14	77	77
Interest.....	5,969	31,902	12,653	112,534	2,740	13,991	89,699	27,200	62,499	6,104	267,996	95,817	45,864	26,340	7,976	11,548
Bad debts.....	1,232	18,044	6,965	45,078	5,760	15,260	17,808	12,980	4,828	6,250	33,402	810	842	533	3,384	3,384
Cash on hand.....	230	1,556	213	2,533	(1)	669	1,770	311	1,459	86	12,069	2,181	2,098	968	220	910
Depreciation.....	-	650	110	1,290	317	257	707	211	568	(1)	2,775	-	510	114	137	259
Other business deductions.....	52,418	478,861	162,579	1,078,211	39,879	399,108	617,699	42,004	575,695	21,625	4,880,884	370,534	816,237	332,592	298,220	225,425
Gross profit (less loss).....	353,361	1,972,189	695,463	4,243,816	155,970	1,613,809	2,378,659	200,815	2,177,844	95,378	21,738,644	1,165,426	3,549,778	1,113,889	1,620,044	815,945
Net profit (less loss).....	118,564	553,421	167,960	1,781,505	75,444	762,926	910,586	23,895	914,481	32,549	9,328,995	1,044,733	1,169,155	185,878	686,820	296,457
BUSINESSES WITH NET PROFIT																
Business receipts.....	1,581,627	5,560,934	2,392,920	5,033,077	337,073	1,786,168	2,817,386	145,268	2,672,118	92,450	25,222,511	1,301,214	4,189,452	1,219,010	1,835,171	1,135,271
Business deductions, total.....	1,456,064	4,936,117	2,208,994	3,111,018	253,710	1,005,567	1,797,947	111,339	1,686,608	53,794	15,251,200	902,095	2,959,239	995,658	1,137,143	826,438
Cost of goods sold, total.....	1,259,946	3,701,885	1,761,926	3,061,641	188,626	228,900	640,873	9,994	630,879	3,242	4,793,642	224,691	895,645	271,439	265,198	359,008
Inventory, beginning-of-year.....	185,606	740,471	213,646	62,515	3,054	5,967	52,514	1,604	50,910	1,980	3,653,701	14,061	75,492	7,988	11,172	56,332
Merchandise purchased.....	1,245,710	3,363,985	1,623,572	2,848,256	171,140	74,649	136,477	1,781	134,686	1,990	2,406,304	166,067	316,266	51,565	48,865	215,836
Labor.....	3,218	125,678	66,616	70,371	(1)	12,067	98,270	917	97,353	51	942,760	25,117	256,662	105,059	117,809	33,794
Materials and supplies.....	1,324	91,845	24,755	131,254	131	5,215	125,790	2,413	123,377	118	814,149	13,069	205,232	57,699	85,252	62,281
Other costs.....	17,491	136,621	59,898	488,640	17,446	131,108	339,032	5,254	333,778	1,054	629,103	14,738	117,494	54,804	13,440	49,250
Less: Inventory, end-of-year.....	193,403	756,715	226,561	75,395	(1)	(1)	71,210	(1)	69,235	931	364,375	8,352	75,501	5,676	11,340	58,485
Depreciation.....	13,822	102,009	35,224	190,602	5,014	54,397	188,597	24,872	163,725	2,594	1,016,149	129,889	204,048	87,812	55,499	60,737
Taxes.....	29,536	84,803	31,745	78,165	1,748	12,373	62,450	16,995	45,455	1,594	205,139	55,087	85,418	29,304	33,596	22,518
Rent.....	25,322	134,296	27,852	92,268	3,726	42,470	43,603	3,946	39,657	2,469	1,051,253	42,015	68,705	68,705	147,234	48,012
Repairs.....	4,741	29,535	13,000	38,953	779	7,704	30,417	7,309	23,108	253	224,413	38,211	53,815	25,503	14,984	13,328
Salaries and wages.....	60,709	352,435	158,586	292,101	11,493	163,457	102,637	7,326	95,311	14,514	2,861,302	87,202	635,005	202,144	346,156	86,705
Insurance.....	7,649	46,238	17,418	50,635	980	19,017	29,892	3,800	26,092	746	267,601	21,406	50,380	22,372	13,482	14,566
Legal and professional fees.....	3,290	12,787	4,422	26,759	1,635	5,690	18,250	1,395	16,855	1,184	195,648	3,286	12,665	3,471	4,533	4,661
Commissions.....	518	17,019	8,556	257,214	2,586	82,625	170,008	1,410	168,598	1,995	70,963	966	15,732	4,960	8,955	7,837
Amortization.....	11	284	62	1,328	(1)	846	467	(1)	459	(1)	2,876	537	677	463	203	11
Retirement plans, etc.....	62	152	56	1,197	-	144	1,053	13	1,040	-	2,457	(1)	172	81	14	77
Interest.....	4,475	25,703	9,702	72,684	1,738	12,032	55,115	12,304	42,811	3,799	181,316	48,265	33,178	15,735	6,961	10,482
Bad debts.....	762	13,196	6,534	19,223	178	13,169	3,412	90	3,322	2,464	28,507	507	4,021	741	343	2,937
Cash on hand.....	179	488	213	1,643	-	185	1,372	277	1,095	86	5,250	245	1,001	441	175	385
Depreciation.....	-	625	25	1,131	285	139	687	19	668	-	2,646	-	432	59	134	259
Other business deductions.....	45,042	414,662	133,673	925,474	35,116	362,399	509,114	21,781	487,333	18,845	4,142,038	248,981	703,059	262,468	239,676	200,915
Gross profit.....	321,681	1,859,049	630,994	3,971,436	148,447	1,557,268	2,176,513	135,274	2,041,239	89,208	20,428,869	3,293,807	947,571	1,569,973	776,263	776,263
Net profit.....	125,563	624,817	183,926	1,922,059	83,363	780,601	1,019,439	33,929	985,510	38,656	9,971,311	199,119	1,230,213	223,352	698,028	308,833

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Item	Automobile and other repair services										Services—Continued					Nature of business not allocable	
	Automobile parking, repair, and services				Amusement and recreation services, including motion pictures	Medical services			Educational services	Legal services	Engineering and architectural services	Accounting, auditing, and book-keeping services	Other services				
	Total	Automobile repair	Other automotive services, including rentals	Repair services, except automobile		Total	Offices of physicians and surgeons	Offices of dentists and dental surgeons						Other medical services			
(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
NUMBER OF BUSINESSES																	
Businesses with and without net profit, total.....	235,528	345,959	145,081	127,019	18,052	200,878	118,671	393,421	151,225	79,777	162,419	86,633	122,528	48,028	102,431	83,650	49,268
Businesses with net profit.....	288,796	124,621	110,486	14,135	16,175	78,072	40,599	373,355	142,523	77,018	153,814	76,770	111,622	40,806	44,868	59,604	34,120
Businesses without net profit.....	30,531	57,163	20,460	16,533	3,927	36,703	40,599	20,666	8,702	2,759	8,605	9,863	11,006	7,222	7,563	24,046	15,148
BUSINESSES WITH AND WITHOUT NET PROFIT																	
Business receipts.....	2,353,948	4,353,353	2,778,710	2,512,875	265,835	1,574,643	1,299,330	8,881,126	5,010,993	2,185,939	1,684,194	302,846	1,985,537	738,621	652,188	487,618	431,000
Business deductions, total.....	1,710,550	3,589,888	2,394,273	2,171,069	223,204	1,195,615	1,173,572	4,103,664	2,040,511	1,072,141	991,012	200,183	911,869	512,374	326,997	290,363	359,694
Cost of goods sold, total.....	570,778	2,217,931	1,515,935	1,443,446	72,489	1,061,996	293,633	627,348	151,040	177,197	129,111	23,348	62,466	146,554	10,883	98,492	220,287
Inventory, beginning-of-year.....	228,958	122,645	122,645	103,044	3,601	701,313	270,160	176,235	2,986	1,050	293,199	2,272	303	3,744	587	23,381	170,162
Merchandise purchased.....	1,512,175	5,081,596	1,037,762	1,037,762	43,834	1,087,979	187,797	156,023	26,823	14,490	114,710	8,293	114	13,598	5,209	44,186	18,340
Labor.....	338,858	229,879	139,864	103,150	108,979	139,864	39,950	127,079	34,050	34,872	58,157	4,195	11,514	71,554	9,262	18,340	10,175
Materials and supplies.....	78,488	283,149	143,663	136,287	7,376	139,486	55,664	210,010	63,656	76,648	69,706	5,438	5,341	18,474	1,270	22,574	10,175
Other costs.....	153,384	364,392	166,614	155,076	11,538	271,778	48,097	132,145	25,903	50,897	55,345	5,216	45,020	42,968	3,431	16,560	26,103
Less: Inventory, end-of-year.....	239,601	128,462	128,462	128,587	3,875	111,139	25,485	14,144	2,378	760	11,006	2,066	(1)	4,444	576	27,874	27,874
Depreciation.....	148,012	86,084	63,505	22,579	61,928	61,928	114,092	84,236	53,553	15,382	15,301	2,921	9,822	6,438	5,453	4,537	20,598
Taxes.....	80,364	55,938	46,850	9,088	24,426	37,563	30,514	103,814	51,143	24,711	27,960	4,753	15,890	10,869	8,157	7,506	7,756
Rent.....	131,844	88,762	69,882	22,880	43,082	74,671	64,671	169,517	206,054	97,708	65,395	16,564	97,342	20,237	29,165	26,459	7,286
Repairs.....	39,795	25,051	16,744	8,307	14,744	22,812	48,555	25,282	22,881	10,392	15,282	5,311	6,731	2,446	3,763	2,584	7,018
Salaries and wages.....	369,072	266,817	233,840	32,977	102,255	172,205	172,205	968,595	532,407	244,079	192,107	32,233	232,332	138,025	108,546	19,974	23,974
Insurance.....	42,440	35,802	32,505	6,638	21,639	21,639	19,086	84,236	53,553	15,382	15,301	2,921	9,822	6,438	5,453	4,537	20,598
Legal and professional fees.....	15,904	28,333	19,273	15,070	4,203	9,060	18,661	45,170	17,955	12,871	14,244	3,395	6,121	3,545	3,645	1,541	4,000
Commissions.....	15,505	11,555	7,739	6,797	942	3,816	6,917	96,808	52,531	26,325	11,932	1,284	31,421	24,242	5,513	5,039	1,707
Amortization.....	25,013	6,827	3,734	3,496	238	3,093	10,519	7,028	2,192	2,650	2,186	4,540	1,888	3,656	1,308	1,837	20
Retirement plans, etc.....	271	169	92	13	(1)	77	231	1912	278	143	491	-	59	28	68	23	20
Interest.....	259	85	50	47	-	35	44	1,293	1,101	126	66	-	167	266	24	155	20
Bad debts.....	15,904	28,333	19,273	15,070	4,203	9,060	18,661	45,170	17,955	12,871	14,244	3,395	6,121	3,545	3,645	1,541	4,000
Legal and professional fees.....	7,240	11,923	7,897	7,195	702	4,026	612	4,437	767	457	3,213	130	1,576	972	382	561	627
Casualty losses.....	2,446	1,800	902	763	139	898	1,326	1,397	636	174	587	264	53	228	65	225	53
Depreciation.....	158	11	11	11	-	204,540	401,180	1,442,391	774,658	388,496	279,237	72,481	388,029	135,905	122,193	110,264	849
Other business deductions.....	543,582	478,088	273,548	231,608	41,940	193,346	1,005,697	8,253,778	4,859,953	2,008,742	1,385,083	279,498	1,923,077	612,367	643,305	389,126	59,145
Gross profit (less loss).....	1,783,170	2,135,422	1,262,775	1,069,429	193,346	872,647	1,005,697	8,253,778	4,859,953	2,008,742	1,385,083	279,498	1,923,077	612,367	643,305	389,126	210,892
Net profit (less loss).....	643,988	763,465	384,437	341,806	42,631	379,028	125,758	4,777,462	2,970,482	1,113,798	693,182	102,663	1,073,668	246,247	325,191	197,255	71,484
BUSINESSES WITH NET PROFIT																	
Business receipts.....	2,050,681	4,010,083	2,532,664	2,297,782	234,882	1,477,419	1,004,620	8,810,338	4,991,539	2,176,028	1,642,771	267,427	1,958,978	734,977	639,327	455,394	385,824
Business deductions, total.....	1,463,775	3,199,973	2,123,717	1,936,059	186,618	1,077,256	770,393	4,007,548	2,008,838	1,059,393	939,317	152,665	869,441	480,608	309,123	236,320	301,161
Cost of goods sold, total.....	502,834	1,997,099	1,355,844	1,293,987	61,857	1,041,255	299,341	614,732	149,565	176,478	288,689	20,483	60,639	143,655	10,702	83,821	194,825
Inventory, beginning-of-year.....	16,982	124,292	105,292	102,934	2,358	89,000	20,118	15,740	2,986	1,050	11,704	2,057	495	3,643	587	23,224	18,719
Merchandise purchased.....	177,778	595,357	985,357	983,023	37,334	991,999	360,666	152,021	26,739	14,205	111,077	7,089	315	13,483	814	35,444	151,989
Labor.....	104,591	297,792	196,504	187,180	9,324	301,288	131,384	123,083	33,484	34,792	54,807	3,626	7,870	70,723	5,109	18,886	16,259
Materials and supplies.....	74,568	252,267	121,439	114,801	6,638	130,828	12,110	208,269	62,954	76,379	68,936	4,728	9,223	17,834	1,225	20,133	16,259
Other costs.....	144,640	78,028	56,496	48,099	8,397	21,532	35,543	129,493	25,776	50,812	52,905	4,844	44,346	42,257	3,401	14,178	14,178
Less: Inventory, end-of-year.....	15,125	109,244	109,244	107,050	2,194	92,792	20,480	13,874	2,374	760	10,740	1,861	(1)	(1)	434	22,200	20,659
Depreciation.....	76,316	123,712	71,577	61,921	32,135	92,921	61,921	298,117	169,210	69,128	59,779	16,066	52,314	16,865	25,820	11,081	15,688
Taxes.....	25,866	17,282	49,119	41,525	7,994	22,163	26,325	101,314	50,551	24,541	26,222	3,646	15,354	10,131	7,774	2,962	5,537
Rent.....	50,394	115,930	78,684	57,342	21,342	37,246	51,411	358,011	201,399	96,061	60,551	13,002	91,454	18,030	27,361	19,094	6,206
Repairs.....	20,031	33,010	20,609	14,780	5,829	12,401	13,981	46,908	22,531	10,321	14,056	4,383	6,427	2,116	3,541	1,990	6,213
Salaries and wages.....	236,358	332,594	238,206	209,695	28,511	94,388	118,060	951,802	527,818	241,191	182,793	27,200	224,670	127,462	103,468	17,501	20,079
Insurance.....	21,201	55,645	46,628	31,695	5,533	19,017	11,654	81,913	52,318	15,135	14,460	2,397	9,288	6,005	5,198	2,514	3,437
Legal and professional fees.....	11,669	10,193	6,793	6,035	758	3,400	5,111	89,402	51,655	26,171	11,376	767	24,515	2,547	5,577	4,116	92
Commissions.....	22,773	5,968	3,110	2,878	232	2,858	8,364	6,985	2,168	2,650	2,167	3,397	1,689	1,080	2,817	2,205	1,205
Amortization.....	205	88	13	75	-	77	134	905	271	143	491	59	28	66	91	(1)	11
Retirement plans, etc.....	250	82	47	47	-	35	44	1,290	1,101	126	63	-	167	266	24	155	20
Interest.....	10,001	22,663	14,990	12,146	2,844	7,673	8,768	43,189	17,674	12,484	13,031	2,535	4,711	3,404	3,433	1,169	2,488
Bad debts.....	5,804	10,227	6,990	6,372	618	3,237	4,218	4,218	754	420	3,044	101	3,311	925	382	524	2,427
Casualty losses.....	619	1,202	364	256	108	838	292	1,357	634	174	549	20	210	65	65	174	36
Depreciation.....	116	11	11	11	-	-	(1)	941	299	375	267	-	666	214	46	196	501
Other business deductions.....	379,338	240,190	239,657	204,995	34,662	180,533	224,903	1,406,464	760,690	383,995	261,779	58,609	370,948	127,055	114,694	88,197	43,416
Gross profit.....	1,547,847	2,012,984	1,176,820	1,003,795	173,025	836,164	765,279	4,841,974	2,982,701	1,999,550	1,354,082	246,964	1,898,339	591,322	628,625	371,573	196,009
Net profit.....	686,906	810,110	404,447	361,663	48,264	436,163	161,653	4,802,790	2,982,701	1,999,550	1,354,082	114,782	1,089,512	391,360	628,625	371,573	196,009

Estimate is not shown separately because of high sampling variability. However the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	UNITED STATES					ALABAMA				
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)
All industries.....	9,137,701	181,429,875	106,357,527	11,808,779	3,469,209	7,334,545	23,758,027	131,183	2,634,322	1,746,051	186,037	29,544	98,152	212,296			
Agriculture, forestry, and fisheries.....	3,342,549	30,064,698	18,161,005	172,077	1,058,496	3,269,275	3,053,634	55,773	408,179	313,738	526	3,597	38,596	2,938			
Farms.....	3,212,277	28,302,992	17,425,930	4,959	1,032,068	3,175,641	2,754,978	54,367	399,286	308,068	-	3,507	38,317	2,938			
Field crop farms.....	1,174,411	9,508,141	4,497,592	44	371,401	1,220,447	1,924,329	23,387	168,227	111,524	-	1,307	14,468	16,792			
Fruit, tree nut, and vegetable farms.....	1,407,337	14,071,986	8,766,026	564	63,291	142,335	123,205	1,947	10,782	7,867	-	162	1,494	1,985			
Livestock farms.....	1,652,602	16,360,315	11,339,904	581	549,277	1,683,583	1,747,751	23,883	159,827	133,125	-	1,768	19,761	13,813			
Farms, not elsewhere classified.....	240,923	1,026,550	712,408	3,770	48,099	127,276	440,307	5,345	60,450	55,552	-	314	2,594	176			
Other agriculture, forestry, and fisheries.....	130,272	1,761,706	735,075	167,118	26,428	93,634	298,656	1,211	8,893	5,670	526	46	279	620			
Mining.....	34,511	1,053,499	247,132	115,149	33,088	90,620	19,641	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Contract construction.....	691,127	16,331,097	9,383,127	1,422,891	265,440	463,926	2,169,171	10,132	263,289	124,828	40,390	4,176	11,717	27,133			
General contractors.....	115,090	6,785,327	4,244,602	524,518	97,600	171,172	472,070	1,685	88,565	35,604	12,629	1,428	7,995	5,184			
Special trade contractors.....	554,266	9,169,546	4,939,546	861,470	161,943	277,534	1,642,232	8,311	172,159	87,485	27,712	2,735	3,661	21,405			
Contractors not allocable.....	22,212	376,300	198,979	37,203	5,897	15,220	54,869	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Manufacturing.....	187,246	6,364,266	3,685,654	551,479	123,947	237,970	676,888	3,246	113,541	57,650	16,150	1,507	5,338	8,530			
Transportation, communication, electric, gas, and sanitary services.....	307,146	4,966,543	915,216	671,828	181,860	499,052	693,762	4,432	65,178	8,546	8,162	1,968	7,828	5,982			
Motor freight transportation and warehousing, terminals, and related services.....	213,706	3,829,888	606,025	519,993	157,441	402,319	488,039	3,170	56,198	8,322	5,704	1,693	7,041	4,559			
Other transportation, communication, electric, gas, and sanitary services.....	93,440	1,136,655	309,191	151,835	24,419	96,733	205,723	1,262	8,980	224	2,458	275	787	1,423			
Wholesale and retail trade.....	1,835,598	89,701,307	67,167,509	5,382,566	1,219,065	1,227,925	5,800,568	27,693	1,400,342	1,121,209	74,769	11,849	19,246	60,404			
Wholesale trade.....	323,913	17,901,250	13,452,587	678,784	150,852	229,205	1,516,418	3,323	234,047	176,601	15,173	1,583	3,603	11,946			
Groceries and related products.....	476,654	4,831,461	4,073,765	168,386	23,541	40,457	211,247	(2)	116,235	116,235	(2)	1,416	2,697	11,687			
Other Wholesale trade.....	276,654	13,049,789	9,376,822	510,398	127,311	188,748	1,305,171	3,153	166,776	116,235	13,334	1,416	2,697	11,687			
Retail trade.....	1,470,827	69,147,953	51,756,788	4,222,892	1,032,551	955,290	4,116,250	23,859	1,132,521	919,463	58,308	9,836	14,470	46,953			
General merchandise stores.....	148,715	3,324,316	2,468,808	143,695	42,951	66,521	252,368	3,710	114,132	94,173	6,654	897	1,351	6,516			
Food stores.....	278,344	15,686,164	12,976,575	629,795	183,072	177,138	739,453	6,341	284,800	244,814	9,381	1,956	3,871	10,796			
Automobile and truck dealers.....	43,033	6,790,405	5,859,514	234,252	42,026	26,849	157,424	4,507	303,992	167,176	11,856	1,804	1,625	6,255			
Gasoline service stations.....	201,671	12,573,784	9,977,296	768,276	150,263	99,236	266,628	605	39,243	20,224	4,173	634	721	3,902			
Apparel and accessory stores.....	99,323	2,604,803	2,000,880	38,833	30,322	36,235	26,628	623	36,235	25,325	3,245	365	721	3,902			
Furniture, home furnishings, and equipment stores.....	79,717	3,719,566	2,533,496	270,403	39,498	60,359	27,084	1,974	43,881	27,084	7,301	1,384	1,830	1,141			
Furniture, home furnishings, and equipment stores.....	79,717	3,719,566	2,533,496	270,403	39,498	60,359	27,084	1,974	43,881	27,084	7,301	1,384	1,830	1,141			
Eating and drinking places.....	291,797	8,621,674	4,884,964	1,209,184	263,105	64,596	661,594	1,974	43,881	27,084	7,301	1,384	1,830	1,141			
Other retail stores.....	368,223	15,767,441	11,298,736	1,066,407	252,823	250,915	1,217,778	5,591	213,261	159,355	13,697	2,679	3,989	15,386			
Wholesale and retail trade not allocable.....	40,858	2,652,104	1,958,134	180,890	35,662	43,430	167,900	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Finance, insurance, and real estate.....	505,729	5,465,307	1,225,187	326,315	101,759	249,383	1,781,734	3,237	21,111	1,977	767	223	1,203	10,203			
Insurance agents, brokers, and service.....	168,144	1,875,357	262,815	170,706	13,132	61,887	761,993	1,189	9,698	496	339	30	285	5,515			
Real estate.....	313,108	3,111,687	735,733	127,400	84,689	178,207	911,641	1,828	9,515	1,347	244	156	890	3,959			
Finance, insurance, and real estate, not elsewhere classified.....	24,477	478,256	226,639	28,209	3,938	9,289	108,100	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Services.....	2,184,070	27,050,664	5,351,233	3,142,347	477,776	1,275,779	9,520,418	24,635	299,651	81,265	42,299	5,078	12,500	93,806			
Hotels, rooming houses, camps, and other lodging places.....	125,259	1,473,190	306,905	141,951	85,833	207,150	1,167,763	935	51,201	11,690	1,390	511	1,897	3,162			
Personal services.....	90,763	4,540,373	996,451	688,295	96,637	261,913	1,167,814	7,822	51,821	10,890	7,222	1,293	2,693	13,545			
Laundries, laundry services, cleaning and dyeing plants.....	310,208	1,434,250	322,478	229,245	36,810	133,357	185,823	1,499	20,820	9,992	3,931	549	1,568	2,795			
Beauty and barber shops.....	122,321	1,912,177	293,957	364,991	35,858	61,869	686,210	4,837	23,038	3,103	2,226	540	669	9,063			
Other personal services.....	235,246	2,329,354	569,969	262,506	30,602	95,374	643,644	1,306	6,006	221	1,109	91	373	1,687			
Business services.....	345,786	4,347,055	2,214,951	368,389	80,250	147,867	762,546	5,145	91,044	50,234	11,634	1,126	2,541	2,275			
Automobile and other repair services.....	145,047	2,772,350	1,512,830	265,830	55,811	85,928	383,835	2,600	68,696	40,436	7,659	846	1,702	13,827			
Automobile parking, repair, and services.....	204,739	1,474,665	512,121	102,559	24,439	61,939	378,711	2,505	22,348	9,798	3,975	280	839	4,200			
Repair services, except automobile.....	118,631	1,302,157	295,128	172,381	37,593	114,123	125,960	727	5,779	1,080	1,173	620	256	1,233			
Amusement and recreation services, including motion pictures.....	392,097	8,875,427	626,931	968,195	103,725	307,557	4,772,796	4,343	84,200	5,699	11,095	1,095	3,456	43,128			
Medical services.....	151,067	5,066,813	1,500,594	532,199	151,951	372,968	2,967,169	1,489	42,629	5,072	5,704	446	1,936	24,978			
Offices of physicians and surgeons.....	79,697	2,183,010	176,916	243,958	24,709	71,101	1,113,036	1,109	29,463	2,158	9,953	442	1,166	12,819			
Offices of dentists and dental surgeons.....	86,388	3,003,000	299,421	192,038	27,930	63,468	692,591	1,745	12,103	2,537	1,831	167	344	5,331			
Other medical services.....	162,347	1,982,231	62,157	231,697	15,899	56,947	1,072,184	(2)	3,974	208	(2)	91	277	6,117			
Educational services.....	47,932	737,699	146,065	137,827	10,850	18,980	245,695	(2)	7,834	(2)	(2)	(2)	(2)	(2)			
Legal services.....	102,305	632,572	10,922	108,972	18,166	27,769	324,752	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Engineering and architectural services.....	83,637	487,605	98,370	19,924	3,505	15,066	197,226	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Accounting, auditing, and bookkeeping services.....	49,284	432,501	221,464	24,127	7,778	20,615	71,493	1,885	42,195	26,638	3,962	758	1,683	3,415			
Other services.....																	

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of businesses	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
ARIZONA														
All industries.....	56,013	1,450,116	721,307	113,842	32,266	57,943	135,963	116,856	1,843,665	1,077,031	102,295	33,559	113,196	214,870
Agriculture, forestry, and fisheries.....	9,590	175,409	116,296	2,264	5,706	16,736	1,044	54,528	459,559	252,310	113	8,260	58,956	62,814
Farms.....	8,367	156,454	109,068	—	5,332	15,460	1,044	53,898	441,820	239,548	—	8,194	58,956	61,011
Field crop farms.....	2,504	74,564	44,927	—	2,253	6,454	7,626	19,517	302,621	138,053	—	5,228	39,565	63,983
Fruit, tree nut, and vegetable farms.....	1,057	17,780	12,938	—	723	2,173	1,888	1,648	8,564	5,932	—	100	737	1,089
Livestock farms.....	3,603	60,808	48,164	—	2,134	5,953	13,428	28,721	120,247	89,963	—	2,546	16,150	14,496
Farms not elsewhere classified.....	1,203	3,302	3,039	—	122	880	1,590	4,012	10,388	5,637	—	320	1,997	435
Other agriculture, forestry, and fisheries.....	1,223	18,955	7,228	2,264	374	1,276	1,676	630	17,739	12,725	113	66	507	1,803
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	3,598	118,600	62,057	12,499	3,058	5,716	14,275	10,103	154,126	86,826	10,011	2,331	6,403	21,627
General contractors.....	1,099	53,358	33,430	4,564	999	826	4,008	1,299	54,191	28,744	3,622	742	2,148	4,296
Special trade contractors.....	2,265	54,956	25,730	7,652	1,715	2,750	8,572	7,931	62,804	28,101	4,829	1,164	3,912	15,348
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	873	37,131	29,981	1,560	425	343	1,963
Manufacturing.....	2,051	42,784	24,669	1,032	767	2,472	5,566	2,544	54,156	16,754	8,272	1,000	4,687	4,736
Transportation, communication, electric, gas, and sanitary services.....	1,407	23,370	2,123	3,651	949	2,358	4,886	3,896	54,509	3,080	6,574	1,591	11,801	2,259
Motor freight transportation and warehousing, terminals, and related services.....	1,055	15,741	1,863	1,634	660	1,539	3,595	3,355	51,651	2,817	5,991	1,519	11,341	1,321
Other transportation, communication, electric, gas, and sanitary services.....	352	7,629	260	2,017	289	819	1,291	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade.....	14,528	651,976	437,109	62,637	14,667	11,637	36,963	21,519	877,872	642,296	43,513	15,259	13,051	52,107
Wholesale trade.....	1,810	57,768	33,387	6,004	731	992	5,445	2,500	177,393	140,865	5,089	4,731	2,627	11,608
Groceries and related products.....	1,585	50,257	28,583	5,562	687	859	4,244	2,259	158,169	124,318	4,742	4,697	2,470	10,599
Other wholesale trade.....	11,971	540,273	362,454	52,964	13,450	9,910	29,099	18,577	637,616	486,301	36,262	9,921	9,548	39,410
Retail trade.....	1,076	59,490	47,421	2,049	1,600	577	2,761	6,415	177,312	141,014	3,856	1,930	2,036	2,305
General merchandise stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	764	78,138	64,813	3,013	355	287	3,614
Food stores.....	2,107	78,096	59,074	5,220	551	744	4,604	651	82,615	64,173	4,837	2,715	1,057	2,291
Automobile and truck dealers.....	808	24,219	16,656	1,188	732	231	1,683	1,049	60,617	23,820	2,035	499	473	2,771
Gasoline service stations.....	3,840	158,972	84,777	27,895	5,949	4,378	6,354	3,344	67,187	40,229	8,869	1,546	2,657	3,198
Apparel and accessory stores.....	3,153	140,026	92,561	11,923	3,670	2,975	9,858	2,615	102,591	75,477	6,654	1,689	1,919	8,659
Furniture, home furnishings, and equipment stores.....	747	53,935	43,268	3,669	486	735	2,419	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places.....	4,880	58,666	17,388	3,042	1,032	3,800	1,308	4,240	54,238	21,110	3,009	727	2,217	14,743
Other retail stores.....	1,228	19,069	8,673	432	55	668	4,318	1,682	11,465	93	877	80	511	3,632
Wholesale and retail trade not allocable.....	3,564	32,177	8,545	356	819	2,963	4,875	(2)	42,683	21,017	2,132	(2)	1,706	(2)
Finance, insurance, and real estate.....	288	7,420	170	2,253	158	169	1,865	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance agents, brokers, and service.....	19,135	362,825	53,045	27,184	5,806	14,282	70,392	18,815	214,871	46,161	30,514	3,950	15,146	56,193
Real estate.....	1,130	19,229	4,705	2,754	1,144	2,479	591	2,258	30,597	6,778	2,010	757	4,070	1,760
Services.....	3,392	28,146	7,429	2,391	454	1,615	8,272	5,897	50,871	8,945	12,233	1,080	3,630	10,046
Hotels, rooming houses, camps, and other lodging places.....	714	8,154	1,199	513	103	1,044	876	812	16,142	2,143	4,044	375	1,954	2,357
Laundries, laundry services, cleaning and dyeing plants.....	1,677	13,025	2,793	1,828	197	367	5,271	4,135	24,489	2,407	7,288	524	953	5,475
Beauty and barber shops.....	1,001	6,967	3,437	50	154	204	2,125	950	10,240	4,395	901	181	723	2,214
Other personal services.....	2,433	134,236	1,369	320	943	1,752	3,802	1,144	5,806	381	755	81	476	2,300
Business services.....	3,777	667,594	34,080	6,692	1,406	2,822	9,457	4,182	41,901	21,219	4,070	674	1,466	7,466
Automobile and other repair services.....	1,976	59,129	30,989	6,684	1,532	2,012	7,457	1,732	26,053	13,531	3,081	492	868	3,880
Automobile parking, repair, and services.....	1,801	7,465	3,691	2,189	73	310	2,192	2,450	15,848	7,668	1,899	182	618	3,586
Repair services, except automobile.....	1,359	12,111	2,050	2,818	461	943	238	1,157	15,637	5,160	1,895	445	2,616	1,019
Amusement and recreation services, including motion pictures.....	2,305	68,816	2,869	8,527	843	3,124	33,427	1,670	52,310	3,424	7,073	731	1,903	24,021
Medical services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	658	25,514	737	3,005	266	1,014	14,792
Offices of physicians and surgeons.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	755	17,842	483	753	104	410	4,436
Offices of dentists and dental surgeons.....	1,043	13,519	1,140	1,345	207	666	4,405	755	8,994	2,204	3,315	361	479	4,793
Other medical services.....	713	13,671	449	1,699	123	233	6,630	552	2,465	(2)	(2)	15	254	1,713
Educational services.....	389	3,576	8	612	18	274	1,599	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services.....	1,673	8,166	8	1,387	176	508	2,913	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Engineering and architectural services.....	941	3,886	8	44	7	392	1,977	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services.....	545	13,577	7,962	1,161	132	704	1,104	801	9,174	6,281	189	178	497	595
Other services.....														
Nature of business not allocable.....														

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	LOS ANGELES DISTRICT (California)				
															Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)
CALIFORNIA, TOTAL																			
All industries.....	710,010	19,739,324	10,496,604	1,696,993	418,006	634,584	2,594,269	407,480	11,433,887	6,015,432	1,005,269	223,172	348,335	1,498,067					
Agriculture, forestry, and fisheries.....	123,915	1,917,833	1,206,971	41,511	83,892	150,998	97,215	49,310	725,336	436,320	34,577	29,249	57,180	27,259					
Farms.....	97,915	1,489,691	988,610	4,62	78,993	136,315	31,062	32,967	540,969	383,811	447	26,186	48,041	18,424					
Field crop farms.....	16,212	338,521	176,624	-	31,273	32,539	39,425	6,070	117,466	59,121	-	6,071	11,512	10,503					
Fruit, tree nut, and vegetable farms.....	36,594	433,289	238,216	1	31,213	45,497	32,942	12,039	134,909	87,121	1	11,285	15,030	2,167					
Livestock farms.....	29,305	609,032	328,096	3	22,230	46,332	136,808	8,243	240,267	203,722	3	5,932	16,881	116,236					
Farms not elsewhere classified.....	15,804	109,049	70,684	458	6,671	11,947	13,949	6,615	48,327	33,010	443	2,898	4,618	14,858					
Other agriculture, forestry, and fisheries.....	26,000	427,942	218,361	41,049	4,899	14,683	66,153	16,343	184,367	52,509	34,130	3,063	9,139	35,683					
Mining.....	2,808	28,525	6,223	1,646	805	3,509	231	2,303	25,026	5,310	1,552	696	3,056	660					
Contract construction.....	54,356	2,216,719	1,377,182	148,912	37,255	55,833	225,447	34,924	1,364,947	836,561	94,141	23,760	35,028	135,136					
General contractors.....	14,756	987,781	678,131	30,081	11,533	20,011	77,298	9,265	544,845	359,625	20,660	6,897	12,106	39,855					
Special trade contractors.....	36,850	1,134,002	639,912	111,872	24,743	32,823	140,231	24,135	771,864	448,815	67,552	16,263	21,495	90,958					
Contractors not allocable.....	2,750	94,936	59,139	6,959	973	2,999	7,918	1,534	48,238	28,121	5,829	640	1,427	4,323					
Manufacturing.....	19,470	832,883	473,288	80,365	18,847	29,691	77,414	13,768	621,085	385,688	48,356	13,733	19,425	48,001					
Transportation, communication, electric, gas, and sanitary services.....	20,156	546,949	59,237	103,299	28,256	46,902	66,179	10,194	244,502	16,080	56,124	11,223	18,802	28,555					
Motor freight transportation and warehousing, terminals, and related services.....	15,911	443,295	51,410	73,636	23,697	38,272	48,625	8,004	177,914	12,075	34,754	8,075	12,692	19,408					
Other transportation, communication, electric, gas, and sanitary services.....	4,245	103,654	7,827	29,663	4,559	8,630	17,554	2,190	66,588	4,005	21,370	3,148	6,110	9,147					
Wholesale and retail trade.....	170,058	9,536,912	6,579,456	760,202	155,020	139,315	630,714	102,481	5,592,335	3,860,999	427,660	86,391	85,236	360,200					
Wholesale trade.....	32,987	1,651,272	1,125,629	78,926	15,008	23,105	147,254	20,747	1,043,066	706,334	40,508	8,912	13,676	87,031					
Groceries and related products.....	3,605	556,353	336,307	41,645	3,165	4,930	21,318	2,113	363,374	293,446	6,886	1,940	3,423	11,903					
Other wholesale trade.....	29,382	1,094,919	683,984	55,619	11,843	18,175	125,936	18,634	650,692	412,888	31,822	6,972	10,253	75,123					
Retail trade.....	130,251	7,498,798	5,195,285	646,908	135,014	111,429	450,812	77,904	4,340,892	2,995,008	371,711	74,657	68,226	249,769					
General merchandise stores.....	7,680	229,152	150,345	16,968	4,292	5,998	10,320	4,417	112,968	66,588	6,170	1,924	4,073	4,844					
Food stores.....	16,433	1,307,014	904,559	66,427	19,807	16,689	57,749	9,465	703,672	555,129	34,105	9,696	10,716	30,690					
Automobile and truck dealers.....	2,660	628,527	521,377	29,391	4,560	3,166	9,637	1,405	310,379	260,060	12,983	1,922	1,451	1,915					
Gasoline service stations.....	16,231	1,403,016	1,061,266	14,159	14,159	10,545	66,366	10,166	916,123	693,860	77,910	9,387	6,456	38,638					
Apparel and accessory stores.....	5,885	312,907	200,339	27,263	5,857	4,016	25,335	4,068	192,417	120,632	17,035	3,153	2,398	17,582					
Furniture, home furnishings, and equipment stores.....	30,920	599,343	407,307	30,304	11,916	8,564	50,751	6,482	333,754	242,634	18,886	7,507	4,670	28,826					
Furniture and drinking places.....	38,783	1,176,509	566,301	217,070	40,555	33,220	94,100	18,967	720,837	350,464	135,688	23,296	22,229	49,393					
Other retail stores.....	6,820	388,842	252,542	34,368	4,998	4,981	32,648	3,830	237,377	159,657	15,441	2,822	3,334	23,400					
Wholesale and retail trade not allocable.....	69,999	832,093	92,766	38,546	12,698	36,726	301,356	42,342	496,208	54,794	22,891	6,933	22,301	166,967					
Finance, insurance, and real estate.....	14,987	215,155	23,120	17,403	2,087	7,111	79,243	8,387	140,232	20,337	10,489	1,211	4,263	45,012					
Insurance agents, brokers, and service.....	51,849	571,859	68,746	16,612	10,144	28,670	200,468	32,092	329,229	34,389	10,881	5,532	17,384	107,636					
Real estate.....	3,163	45,079	900	4,531	467	945	21,645	1,863	26,747	68	1,521	190	654	14,319					
Services.....	244,995	3,790,858	693,947	520,301	80,457	169,322	1,185,772	149,484	2,342,294	414,753	318,115	50,793	106,231	725,529					
Hotels, rooming houses, camps, and other lodging places.....	12,004	204,707	35,603	26,974	12,796	24,380	14,010	6,756	94,790	9,366	7,070	7,070	12,450	5,360					
Personal services.....	51,698	562,374	111,734	101,557	15,420	31,408	124,541	30,148	341,816	63,943	64,013	9,814	18,777	72,888					
Laundries, laundry services, cleaning and dyeing plants.....	12,351	232,348	59,305	31,942	7,168	19,850	27,450	6,669	147,048	59,400	19,265	5,051	12,444	13,347					
Beauty and barber shops.....	23,788	249,660	33,377	61,046	6,419	7,466	74,865	15,179	150,970	17,137	39,401	3,887	4,482	45,621					
Other personal services.....	13,599	80,366	19,052	8,569	1,833	4,092	22,226	8,300	43,798	5,347	5,347	876	2,051	13,920					
Business services.....	36,487	504,460	124,488	94,500	9,549	19,323	111,307	23,016	312,761	78,989	50,380	6,645	12,865	68,316					
Automobile and other repair services.....	35,004	606,109	293,934	293,934	12,723	18,528	103,313	20,894	375,473	181,012	38,996	8,696	12,163	62,313					
Automobile parking, repair, and services.....	14,168	393,189	203,352	39,709	9,018	10,917	51,712	8,951	263,743	139,755	30,630	6,660	7,719	33,077					
Repair services, except automobile.....	20,846	212,920	90,582	14,129	3,705	7,611	51,601	11,943	111,730	4,457	8,366	2,036	4,444	29,156					
Amusement and recreation services, including motion pictures.....	13,004	144,789	17,953	18,897	4,603	10,472	11,077	8,430	100,215	8,576	13,249	2,706	6,263	9,194					
Medical services.....	40,181	1,210,118	65,790	150,371	17,709	40,102	589,767	24,457	756,997	38,309	95,114	10,883	26,301	361,683					
Offices of physicians and surgeons.....	14,915	640,048	13,728	74,126	8,356	24,748	428,407	12,450	484,000	12,450	484,854	5,651	14,877	226,888					
Offices of dentists and dental surgeons.....	8,828	379,898	18,063	54,004	5,886	11,153	176,012	4,524	210,787	9,391	36,383	3,266	6,016	92,965					
Other medical services.....	16,438	190,172	33,999	21,841	3,467	7,221	66,011	10,514	110,787	16,714	9,877	1,966	4,808	42,430					
Educational services.....	10,294	37,505	1,243	5,751	975	6,642	6,908	6,133	145,512	656	656	634	5,421	2,482					
Legal services.....	9,591	234,668	5,935	29,377	2,450	7,340	116,190	5,807	225,512	2,881	16,803	1,444	4,854	72,963					
Engineering and architectural services.....	7,477	108,381	13,152	1,906	3,164	3,662	33,662	4,727	79,580	23,638	16,803	1,444	4,854	72,963					
Accounting, auditing, and bookkeeping services.....	15,421	106,708	1,246	20,580	1,678	4,604	49,184	9,936	66,355	11,581	11,581	964	2,721	31,822					
Other services.....	13,624	71,039	8,307	3,104	648	3,159	27,813	9,180	22,154	6,834	2,122	501	2,430	18,846					
Nature of business not allocable.....	4,253	34,552	7,534	2,211	776	1,888	9,941	2,664	22,154	4,927	1,853	394	1,076	5,760					

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	SAN FRANCISCO DISTRICT (California)			COLORADO			Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
			Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	
All industries.....	302,530	8,305,437	4,481,172	691,724	194,834	286,249	1,096,202	2,125,435	1,211,964	137,266	261,703
Agriculture, forestry, and fisheries.....	74,605	1,192,497	770,651	6,934	54,643	93,818	69,956	479,623	300,610	2,113	23,470
Farms.....	64,948	948,922	604,799	15	52,807	88,274	39,486	35,301	252,338	—	18,001
Field crop farms.....	10,142	221,055	117,493	—	12,802	21,027	28,922	180,965	97,543	—	27,842
Fruit, tree nut, and vegetable farms.....	24,555	298,380	170,258	—	19,934	30,467	10,229	7,471	7,471	—	1,110
Livestock farms.....	21,062	368,765	279,374	—	16,298	29,451	120,571	183,852	183,852	—	18,705
Farms, not elsewhere classified.....	9,189	60,722	37,674	15	3,773	7,329	909	8,181	5,472	—	1,116
Other agriculture, forestry, and fisheries.....	9,657	243,575	165,852	6,919	1,836	5,544	20,470	7,027	2,272	322	5,469
Mining.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	9,312	1,368	573	849
Contract construction.....	19,422	851,772	540,621	54,771	13,495	20,805	90,311	166,221	89,715	13,362	26,685
General contractors.....	5,491	342,936	318,506	4,421	4,676	7,905	37,443	52,046	30,361	3,330	6,078
Special trade contractors.....	12,715	362,138	191,097	44,220	8,486	11,328	49,273	58,412	58,412	10,032	20,144
Contractors not allocable.....	1,216	46,698	31,018	1,130	333	1,572	3,595	(²)	(²)	(²)	(²)
Manufacturing.....	5,702	211,798	87,600	32,009	5,114	10,266	29,413	43,462	23,401	2,916	8,276
Transportation, communication, electric, gas, and sanitary services.....	9,962	302,447	43,157	47,175	17,033	28,100	37,624	65,307	26,602	3,162	8,107
Motor freight transportation and warehousing, terminals, and related services.....	7,907	265,381	39,335	38,882	15,622	25,580	29,217	57,884	24,561	3,047	5,522
Other transportation, communication, electric, gas, and sanitary services.....	2,055	37,066	3,822	8,293	1,411	2,520	8,407	7,423	2,041	115	2,585
Wholesale and retail trade.....	67,577	3,946,577	2,718,457	332,542	68,629	54,279	270,514	985,028	697,000	78,352	671,963
Wholesale trade.....	12,240	637,206	419,295	38,418	6,096	9,429	60,223	231,932	166,351	9,936	22,316
Groceries and related products.....	1,492	192,979	148,199	14,621	1,225	1,507	9,410	(²)	(²)	(²)	(²)
Other wholesale trade.....	10,748	444,227	271,096	23,797	4,871	7,922	50,813	163,618	110,112	7,771	18,412
Retail trade.....	52,347	3,157,906	2,200,277	275,197	60,357	43,203	201,043	694,470	494,026	66,478	40,179
General merchandise stores.....	3,263	116,184	83,757	8,798	2,368	1,825	27,476	89,061	70,659	3,936	3,312
Food stores.....	6,968	603,342	486,430	32,322	10,111	5,973	57,059	89,061	70,659	3,936	3,312
Automobile and truck dealers.....	1,255	318,148	261,517	16,808	2,638	1,885	7,702	(²)	(²)	(²)	(²)
Gasoline service stations.....	6,065	486,893	367,498	38,356	4,772	4,089	28,328	148,744	119,864	8,632	7,999
Apparel and accessory stores.....	1,817	120,490	79,717	10,228	2,722	1,618	7,925	(²)	(²)	(²)	(²)
Furniture, home furnishings, and equipment stores.....	5,177	245,589	164,673	11,418	4,409	3,894	21,925	33,842	22,306	3,761	1,742
Eating and drinking places.....	11,953	435,672	215,337	81,382	17,259	11,291	47,007	159,326	61,329	23,491	8,826
Other retail stores.....	15,849	811,588	540,848	75,885	16,078	12,628	58,093	252,764	178,333	24,854	14,142
Wholesale and retail trade not allocable.....	2,990	151,465	98,885	18,927	2,176	1,647	9,248	58,626	36,623	2,138	5,468
Finance, insurance, and real estate.....	27,657	335,885	37,972	15,655	5,765	14,425	134,389	63,586	9,303	5,323	21,567
Insurance agents, brokers, and service.....	6,600	74,923	2,783	6,914	876	2,848	34,231	31,007	2,325	4,698	9,757
Real estate.....	19,757	262,630	34,357	5,731	4,612	11,286	92,832	28,256	6,907	600	10,778
Finance, insurance, and real estate, not elsewhere classified.....	1,300	18,332	34,832	3,010	277	291	7,326	4,323	471	25	1,032
Services.....	95,711	1,448,564	279,194	202,186	29,664	63,291	460,230	296,896	53,245	31,053	103,309
Hotels, rooming houses, camps, and other lodging places.....	5,248	109,917	26,237	13,968	5,726	12,330	8,650	37,924	1,772	3,413	6,867
Personal services.....	21,590	220,538	47,791	37,544	5,606	12,631	51,653	50,420	13,537	7,107	3,096
Laundries, laundry services, cleaning and dyeing plants.....	5,682	85,300	19,905	12,677	2,117	7,606	14,103	9,611	1,580	1,260	1,518
Beauty and barber shops.....	10,609	98,690	16,220	21,645	2,532	2,984	29,244	30,676	9,606	4,877	6,565
Other personal services.....	5,259	36,568	11,666	3,222	957	2,041	8,306	10,133	2,351	970	3,455
Business services.....	13,671	191,699	45,599	44,120	2,904	6,658	42,991	27,034	7,370	2,758	7,494
Automobile and other repair services.....	14,120	230,636	112,922	14,842	4,027	6,365	41,080	37,285	14,998	3,775	10,331
Automobile parking, repair, and service.....	5,217	129,446	63,597	9,079	2,358	3,198	18,635	19,577	8,198	2,306	3,683
Repair services, except automobile.....	8,903	101,190	49,325	5,763	1,669	3,167	22,445	17,708	6,700	1,469	4,644
Amusement and recreation services, including motion pictures.....	4,574	44,574	9,377	5,648	1,897	4,209	1,883	11,971	3,797	1,746	1,847
Medical services.....	15,724	433,121	27,481	53,257	6,826	13,801	228,084	84,670	4,233	8,929	45,939
Offices of physicians and surgeons.....	5,496	211,641	1,524	25,272	2,705	6,851	121,456	49,394	1,387	5,954	28,211
Offices of dentists and dental surgeons.....	4,304	162,095	8,672	18,021	2,620	4,413	83,047	(²)	(²)	(²)	(²)
Other medical services.....	5,924	79,385	17,285	11,964	1,501	2,413	23,561	15,861	1,776	630	8,036
Educational services.....	4,161	14,927	587	2,342	341	1,221	1,962	1,040	143	—	91
Legal services.....	3,784	89,136	3,054	12,774	1,006	2,486	43,227	23,310	608	2,075	13,831
Engineering and architectural services.....	2,750	32,801	3,976	5,710	978	1,978	11,920	13,074	6,482	526	2,788
Accounting, auditing, and bookkeeping services.....	5,485	40,353	697	8,999	714	1,883	17,362	5,342	15	715	3,177
Other services.....	4,444	20,822	1,473	982	382	729	8,967	3,884	390	9	2,205
Nature of business not allocable.....	1,589	12,398	2,607	358	382	812	4,181	16,000	10,120	212	1,477

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
CONNECTICUT														
All industries.....	89,823	1,985,744	1,096,784	146,910	32,004	49,283	378,981	230,487	4,534,524	2,608,794	309,330	71,513	186,118	577,225
Agriculture, forestry, and fisheries.....	6,581	81,467	54,048	1,475	2,638	6,157	5,073	45,006	407,762	241,473	17,544	12,822	39,790	36,220
Farms.....	5,292	62,401	47,483	51	2,178	5,234	2,212	38,195	331,726	221,627	362	11,411	36,498	36,220
Field crop farms.....	664	2,614	1,239	51	122	353	220	13,122	145,652	81,965	—	1,297	5,182	21,689
Fruit, tree nut, and vegetable farms.....	3,401	55,911	44,293	—	1,613	4,168	1,217	10,876	107,151	83,206	—	5,295	13,136	31,576
Livestock farms.....	916	2,032	879	—	235	443	129	8,957	28,789	22,051	362	3,697	14,140	11,962
Farms, not elsewhere classified.....	1,289	19,066	6,565	1,424	460	923	5,285	6,811	76,036	19,851	17,182	1,122	4,040	3,468
Other agriculture, forestry, and fisheries.....	(2)	(2)	(2)	—	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	14,551
Mining.....	11,722	300,311	184,152	18,932	4,642	5,681	50,185	24,624	563,137	368,510	40,623	7,536	16,295	68,520
Contract construction.....	2,065	83,273	63,155	18,131	3,598	1,886	20,518	8,165	274,643	231,162	8,422	2,330	8,776	20,315
General contractors.....	2,472	212,907	128,415	18,134	3,598	2,866	38,806	11,537	267,816	157,348	31,781	4,900	7,262	42,336
Special trade contractors.....	(2)	(2)	(2)	—	(2)	(2)	(2)	(2)	(2)	(2)	—	—	(2)	(2)
Contractors not allocable.....	2,721	61,798	30,165	6,276	1,787	2,824	10,079	5,785	170,637	108,344	10,075	3,308	7,601	17,736
Manufacturing.....	2,944	51,448	13,942	8,613	1,542	4,175	9,685	6,199	117,054	21,552	17,890	2,856	12,407	11,274
Transportation, communication, electric, gas, and sanitary services.....	1,220	29,813	6,204	6,367	1,077	2,697	4,677	3,910	78,730	12,784	10,448	2,089	9,512	8,666
Motor freight transportation and warehousing, terminals, and related services.....	1,724	21,635	7,798	2,246	465	1,478	5,008	2,289	38,324	8,768	7,442	767	2,895	2,608
Other transportation, communication, electric, gas, and sanitary services.....	24,912	1,008,937	727,801	58,278	14,914	12,175	98,494	51,945	2,179,526	1,649,889	116,347	19,138	35,799	117,948
Wholesale and retail trade.....	4,702	117,714	79,993	3,592	882	1,766	15,840	10,237	426,002	307,669	12,798	1,858	7,070	36,567
Wholesale trade.....	4,205	58,583	31,954	1,343	363	1,255	13,711	8,869	129,019	78,050	10,562	1,427	3,980	31,072
Groceries and related products.....	19,720	864,112	626,957	53,353	13,663	10,151	80,214	40,118	1,675,944	1,286,238	97,934	16,512	26,628	76,445
Other wholesale trade.....	2,367	46,919	32,935	2,779	822	571	4,643	4,387	129,262	98,844	5,629	929	2,236	7,456
General merchandise stores.....	2,838	169,817	136,978	7,035	1,879	1,806	12,432	6,310	320,368	269,697	9,591	1,981	4,845	13,538
Food stores.....	2,271	163,306	128,828	8,945	1,480	1,115	9,953	6,130	378,412	314,451	22,493	2,292	2,542	9,998
Automobile and truck dealers.....	755	33,891	21,659	2,759	536	278	4,068	2,021	76,290	51,455	5,605	977	906	6,889
Gasoline service stations.....	977	70,010	48,843	5,881	1,159	1,026	6,997	2,683	89,717	58,395	5,322	995	2,317	8,653
Apparel and accessory stores.....	3,153	94,208	50,579	12,334	2,545	1,352	12,470	6,228	186,615	116,710	24,068	4,336	4,981	3,921
Furniture, home furnishings, and equipment stores.....	7,248	279,204	201,988	13,279	5,175	3,388	29,400	11,537	329,157	232,222	19,574	4,152	8,112	22,426
Eating and drinking places.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other retail stores.....	5,442	48,940	6,148	3,934	621	2,225	20,139	19,390	172,896	17,064	8,595	5,739	15,204	57,742
Wholesale and retail trade not allocable.....	1,588	19,825	1,906	2,772	154	433	9,324	3,537	42,639	11,674	1,876	144	1,515	16,563
Finance, insurance, and real estate.....	3,671	28,464	4,251	1,091	460	1,773	10,548	14,882	117,840	5,281	4,567	5,578	12,823	37,797
Finance, insurance, and real estate, not elsewhere classified.....	183	651	11	71	7	19	67	971	12,417	99	2,592	217	866	3,362
Services.....	35,232	431,591	70,514	49,402	5,798	15,950	185,679	73,756	883,802	185,944	96,524	19,429	55,509	262,693
Hotels, rooming houses, camps, and other lodging places.....	1,216	14,742	3,106	1,460	971	1,507	8,133	8,916	81,762	12,554	5,770	6,882	12,662	1,301
Personal services.....	6,676	67,063	15,690	11,436	1,182	3,224	18,746	6,298	141,695	38,248	18,209	3,098	11,546	27,546
Laundries, laundry services, cleaning and dyeing plants.....	1,176	21,617	5,395	5,151	427	1,741	2,867	4,737	63,940	19,367	7,727	1,579	7,717	6,222
Beauty and barber shops.....	3,967	32,519	6,639	4,409	505	914	12,282	7,738	39,927	5,223	7,890	693	1,842	12,296
Other personal services.....	1,536	12,927	3,656	1,676	250	569	3,597	4,163	37,828	13,658	2,592	626	1,987	9,028
Business services.....	4,441	35,364	6,349	3,470	402	1,365	12,891	7,417	57,627	12,636	5,997	612	3,565	18,059
Automobile and other repair services.....	4,033	50,582	26,852	3,869	859	1,490	8,515	10,560	145,523	75,715	13,779	2,679	6,132	16,784
Automobile parking, repair, and services.....	1,796	40,105	23,197	3,275	785	1,149	4,522	3,785	94,084	51,089	11,594	2,036	3,567	7,644
Repair services, except automobile.....	2,237	10,477	3,655	594	74	341	3,993	6,717	51,439	24,626	2,385	643	2,565	9,140
Amusement and recreation services, including motion pictures.....	1,626	9,963	2,970	1,963	368	724	2,210	3,68	55,759	9,486	30,279	1,256	4,248	4,812
Medical services.....	8,551	159,114	15,253	18,493	1,245	4,901	96,940	13,253	287,400	23,835	30,279	3,682	11,997	147,044
Offices of physicians and surgeons.....	3,278	96,046	3,824	6,568	653	2,845	3,856	152,383	152,383	3,856	17,955	1,625	6,552	84,513
Offices of dentists and dental surgeons.....	1,572	41,709	5,714	5,714	441	1,169	21,967	1,969	76,632	8,252	7,930	726	3,178	35,773
Other medical services.....	3,701	21,359	1,212	971	151	128	13,959	6,856	58,385	11,727	4,394	1,331	2,267	26,756
Educational services.....	1,439	38,443	52	45	2	128	17,688	2,804	17,688	1,732	3,400	370	1,231	4,241
Legal services.....	2,544	38,675	536	4,714	252	1,207	21,223	3,161	55,303	6,668	6,675	409	2,230	25,365
Engineering and architectural services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services.....	1,895	15,054	1,903	3,026	162	391	11,803	1,917	21,875	1,509	2,459	179	346	3,877
Other services.....	2,104	13,665	1,905	782	52	503	7,284	2,194	37,152	15,545	1,610	621	235	2,291
Nature of business not allocable.....	237	782	—	—	52	53	24	3,601	37,152	15,545	1,610	621	3147	7,201

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. — NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT —Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
GEORGIA														
All industries.....	170,675	3,536,939	2,229,120	246,584	47,036	134,972	345,235	507,713	10,804,788	6,135,568	668,112	300,830	469,793	1,640,229
Agriculture, forestry, and fisheries.....	69,002	498,211	325,790	2,291	9,688	62,232	24,053	185,845	2,046,886	1,111,002	7,137	96,413	235,610	361,786
Farms.....	66,980	472,440	312,433	-	9,245	62,232	24,053	181,736	1,969,203	1,075,922	-	94,682	231,875	346,321
Field crop farms.....	28,066	250,365	151,073	-	4,223	30,214	25,877	97,434	882,879	489,192	-	53,807	118,432	254,276
Fruit, tree nut, and vegetable farms.....	4,043	30,974	17,261	-	591	3,504	4,831	1,932	17,402	13,537	-	859	1,466	1,106
Livestock farms.....	27,000	165,738	125,082	-	3,524	24,944	16,999	73,431	1,034,154	693,483	-	37,410	107,433	91,547
Farms not elsewhere classified.....	7,671	25,363	19,017	-	907	2,166	12,071	8,939	34,768	19,710	78	2,606	4,544	1,604
Other agriculture, forestry, and fisheries.....	2,022	25,771	13,357	2,291	443	1,404	2,015	4,109	77,683	35,080	7,059	1,731	3,735	15,465
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,073	26,394	3,702	31,350	530	2,507	2,368
Contract construction.....	12,568	343,076	210,769	25,900	4,283	8,535	34,323	32,627	719,944	420,822	47,946	11,855	24,885	118,758
General contractors.....	3,120	217,847	115,846	11,185	2,729	5,549	9,974	3,824	182,525	118,467	17,229	2,927	5,518	16,617
Special trade contractors.....	9,105	115,332	53,055	11,149	1,342	2,701	21,894	27,798	528,788	297,255	30,705	8,832	19,078	100,233
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,005	8,631	5,100	12	96	289	1,908
Manufacturing.....	4,923	170,832	104,463	16,102	2,618	6,655	14,649	10,055	301,602	174,662	16,358	5,618	10,691	47,038
Transportation, communication, electric, gas, and sanitary services.....	5,432	107,687	35,183	8,552	1,604	9,814	6,046	14,148	318,439	53,179	47,479	14,401	35,227	40,558
Motor freight transportation and warehousing, terminals, and related services.....	3,157	75,109	13,478	6,905	1,394	8,251	4,488	11,406	285,803	49,180	45,286	13,756	32,938	31,773
Other transportation, communication, electric, gas, and sanitary services.....	2,325	32,578	21,705	1,647	210	1,563	1,558	2,742	32,636	3,999	2,193	645	2,289	8,785
Wholesale and retail trade.....	37,841	1,839,443	1,392,651	110,789	19,608	24,602	103,450	102,725	5,358,096	3,967,292	319,872	139,803	77,845	328,831
Wholesale trade.....	5,811	319,158	212,797	19,878	2,392	5,715	27,372	19,783	1,527,501	1,195,187	53,454	21,148	15,342	117,231
Groceries and related products.....	945	89,181	72,011	6,128	375	1,256	2,956	2,795	532,138	470,532	15,546	1,393	3,489	16,230
Other wholesale trade.....	4,865	229,977	140,785	13,750	2,017	4,559	24,941	16,988	995,363	724,655	37,908	19,755	11,853	101,001
Retail trade.....	31,008	1,499,871	1,163,000	89,282	16,945	18,236	74,752	80,938	3,709,567	2,687,699	257,291	115,723	60,526	201,944
General merchandise stores.....	3,991	95,152	76,480	1,811	1,151	1,813	6,171	12,261	168,176	110,657	8,533	3,654	5,489	16,057
Food stores.....	7,313	344,880	287,306	12,504	2,899	3,186	14,652	13,049	810,951	653,251	35,021	24,574	9,772	39,567
Automobile and truck dealers.....	1,340	185,103	152,574	10,413	1,140	394	3,946	1,823	275,747	233,356	9,930	1,663	1,339	9,339
Gasoline service stations.....	5,436	276,658	225,827	18,500	3,337	2,805	8,096	9,729	656,205	553,143	46,403	18,342	4,995	23,900
Apparel and accessory stores.....	4,91	22,597	15,758	1,501	216	200	2,089	2,872	105,348	68,950	10,511	3,711	1,390	8,391
Furniture, home furnishings, and equipment stores.....	1,217	138,363	91,522	2,709	421	921	3,229	3,937	174,630	114,147	15,122	5,777	3,280	12,565
Eating and drinking places.....	3,172	389,433	283,092	27,580	2,261	3,384	5,736	20,109	595,302	391,854	59,927	32,378	19,311	29,610
Other retail stores.....	8,148	389,433	283,092	27,580	5,469	5,533	30,833	16,758	923,208	650,321	74,304	26,834	14,976	62,515
Wholesale and retail trade not allocable.....	1,022	24,414	16,854	1,629	271	651	1,326	2,404	121,028	64,446	9,127	2,932	1,977	9,656
Finance, insurance, and real estate.....	5,777	71,831	21,137	5,486	1,095	2,368	22,545	31,503	339,793	84,070	23,862	7,502	14,037	125,835
Insurance agencies, brokers, and service.....	1,991	27,346	3,226	3,355	214	1,672	11,805	12,732	141,095	20,283	9,609	6,601	4,579	63,360
Real estate.....	3,990	32,427	11,014	1,298	792	1,481	8,635	17,204	159,247	23,993	12,787	6,686	8,993	57,825
Finance, insurance, and real estate, not elsewhere classified.....	408	12,058	6,897	633	89	215	2,105	1,567	39,451	19,789	1,466	215	485	4,650
Services.....	32,670	477,132	120,780	76,195	7,806	19,727	135,847	127,712	1,687,696	340,127	201,972	24,582	68,781	611,330
Hotels, rooming houses, camps, and other lodging places.....	2,073	38,689	6,368	7,156	1,654	3,639	3,075	4,086	40,268	1,628	4,828	2,603	6,514	5,715
Personal services.....	7,471	66,122	18,139	11,048	1,294	3,547	15,214	35,621	318,210	62,326	51,834	5,850	15,780	82,085
Laundries, laundry services, cleaning and dyeing plants.....	1,455	13,808	2,239	2,607	357	973	2,680	5,828	80,451	17,884	11,503	1,265	6,475	11,876
Beauty and barber shops.....	4,603	28,293	6,500	5,696	475	958	8,941	22,163	137,147	15,744	32,774	2,100	3,598	49,374
Other personal services.....	1,413	24,021	9,600	2,745	462	1,616	3,593	7,630	100,612	28,698	7,557	2,485	5,707	20,835
Business services.....	2,643	25,271	6,102	4,162	480	787	8,023	14,684	172,446	55,612	17,848	1,495	4,975	46,205
Accounting and other repair services.....	6,678	165,278	77,035	29,570	2,649	4,262	20,761	18,531	239,917	119,481	21,687	8,222	43,456	62,537
Automobile parking, repair, and services.....	2,583	58,806	47,444	1,143	1,253	1,785	10,870	6,904	147,121	78,148	18,881	4,376	17,690	43,456
Repair services, except automobile.....	3,995	68,472	29,595	12,429	1,396	2,777	9,991	11,627	92,786	41,333	2,806	3,513	5,766	25,766
Amusement and recreation services, including motion pictures.....	1,307	11,509	1,966	2,610	269	1,013	173	6,124	84,759	18,291	17,549	2,581	7,227	6,722
Medical services.....	5,076	120,910	5,033	16,302	1,133	4,366	65,630	22,415	530,333	42,235	54,853	3,984	17,609	285,537
Offices of physicians and surgeons.....	1,864	73,048	869	9,135	642	2,511	43,952	8,734	312,917	10,919	33,578	1,842	10,243	182,473
Offices of dentists and dental surgeons.....	633	26,980	1,330	4,238	249	862	13,488	4,901	123,390	12,317	11,703	568	4,199	63,405
Other medical services.....	2,579	20,882	2,334	2,929	242	993	8,190	8,780	98,882	18,999	9,572	1,174	3,167	39,605
Educational services.....	2,620	7,258	664	979	77	416	3,400	3,572	13,473	856	1,062	183	1,154	6,249
Legal services.....	1,923	20,678	1,882	1,669	93	906	11,439	8,245	150,533	7,863	13,697	706	3,833	84,618
Engineering and architectural services.....	1,010	10,221	1,786	1,200	94	399	4,670	3,111	52,487	9,345	10,131	634	1,261	17,407
Accounting, auditing, and bookkeeping services.....	1,157	5,683	8	1,493	59	199	2,447	6,097	31,483	224	4,505	220	1,436	16,985
Other services.....	712	5,513	3,273	6	4	193	1,015	5,226	53,793	22,266	3,978	475	770	16,351
Nature of business not allocable.....	2,366	26,894	18,095	939	279	645	4,144	2,025	5,938	711	336	126	190	3,685

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	CHICAGO DISTRICT (Illinois)						SPRINGFIELD DISTRICT (Illinois)							
								Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	270,507	6,735,009	3,817,354	443,344	168,396	235,735	1,006,920	237,206	4,069,779	2,318,214	224,768	132,434	234,058	633,309							
Agriculture, forestry, and fisheries.....	56,186	744,139	446,735	3,942	39,885	87,146	74,808	129,659	1,302,747	664,267	3,195	60,528	148,464	286,978							
Farms.....	53,715	711,767	438,284	78	35,217	85,066	65,301	128,021	1,257,436	637,638	—	59,465	146,809	281,020							
Field crop farms.....	23,060	206,296	86,189	—	14,749	32,185	41,692	74,374	676,583	263,003	—	39,058	86,247	212,584							
Fruit, tree nut, and vegetable farms.....	980	12,142	9,733	—	586	1,167	1,569	952	5,260	3,804	—	273	299	463							
Livestock farms.....	26,752	478,119	334,466	—	18,691	49,916	24,091	46,679	556,035	359,017	—	18,719	37,517	67,456							
Farms, not elsewhere classified.....	2,923	15,210	7,896	78	1,191	1,087	1,087	6,016	11,558	11,814	—	1,415	2,746	517							
Other agriculture, forestry, and fisheries.....	2,471	32,372	8,451	3,864	668	2,080	9,507	1,638	45,311	26,629	3,195	1,063	1,655	5,958							
Mining.....	392	7,689	515	101	193	1,069	1,732	681	18,705	3,187	3,049	337	1,438	3,120							
Contract construction.....	19,693	501,570	304,072	27,730	7,645	15,219	79,615	12,934	218,374	116,750	20,216	4,210	9,666	39,143							
General contractors.....	2,669	120,954	81,184	7,366	1,667	3,120	12,821	1,155	61,571	37,283	9,863	1,260	2,398	3,796							
Special trade contractors.....	16,426	374,660	219,508	20,364	5,910	11,856	65,394	11,372	154,128	77,747	10,341	2,922	7,222	34,839							
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)							
Manufacturing.....	7,368	235,787	144,431	11,182	4,160	6,583	35,556	2,687	65,815	30,231	5,176	1,458	4,108	11,502							
Transportation, communication, electric, gas, and sanitary services.....	7,156	140,152	22,400	17,019	5,696	14,163	23,319	6,992	178,287	30,779	30,460	8,705	21,064	17,239							
Motor freight transportation and warehousing, terminals, and related services.....	4,852	110,212	18,401	14,975	5,148	12,207	15,265	6,554	175,591	30,779	30,311	8,608	20,731	16,508							
Other transportation, communication, electric, gas, and sanitary services.....	2,304	29,940	3,999	2,044	548	1,956	8,054	(2)	(2)	—	(2)	(2)	(2)	(2)							
Wholesale and retail trade.....	68,222	3,571,179	2,594,259	215,037	92,995	54,453	234,663	34,503	1,786,917	1,373,033	104,835	46,808	23,392	94,168							
Wholesale trade.....	15,533	1,156,530	887,145	41,283	12,973	11,400	100,583	4,250	370,971	308,042	12,171	8,175	3,942	16,648							
Groceries and related products.....	2,098	416,420	370,499	9,994	877	2,266	13,923	697	115,718	100,033	5,552	516	1,223	2,307							
Other Wholesale trade.....	13,435	740,110	516,646	31,289	12,096	9,134	86,660	3,553	255,253	208,009	6,619	7,659	2,719	14,341							
Retail trade.....	51,771	2,338,021	1,653,542	167,663	78,705	41,769	127,552	29,367	1,371,546	1,034,117	89,628	37,018	18,757	74,392							
General merchandise stores.....	7,903	127,888	86,228	5,958	2,850	3,692	11,094	4,358	40,288	24,429	2,575	804	1,797	4,963							
Food stores.....	8,605	516,626	414,191	20,692	16,236	6,288	26,686	4,444	234,325	232,041	14,329	8,338	3,484	12,881							
Automobile and truck dealers.....	648	87,375	71,145	1,587	544	745	3,313	1,175	188,372	169,211	8,243	1,119	568	1,026							
Gasoline service stations.....	5,329	418,261	317,072	31,282	12,182	3,078	15,271	1,173	237,944	188,071	15,121	6,150	1,917	8,629							
Apparel and accessory stores.....	2,357	85,197	55,246	6,783	2,718	1,187	6,616	(2)	(2)	(2)	(2)	(2)	(2)	(2)							
Furniture, home furnishings, and equipment stores.....	2,617	103,359	65,067	8,595	2,229	1,776	10,616	1,320	71,271	40,080	5,527	2,548	1,504	3,949							
Purniture, home furnishings, and equipment stores.....	2,617	103,359	65,067	8,595	2,229	1,776	10,616	1,320	71,271	40,080	5,527	2,548	1,504	3,949							
Eating and drinking places.....	13,371	425,264	250,995	40,967	22,645	15,658	16,144	6,738	170,058	100,859	18,960	7,733	3,653	13,466							
Other retail stores.....	10,341	574,051	393,598	51,799	19,301	9,345	37,812	6,417	349,157	256,723	22,503	7,533	5,631	24,703							
Wholesale and retail trade not allocable.....	1,518	76,628	53,372	6,091	1,317	1,284	6,528	886	44,400	30,874	3,036	1,615	693	3,128							
Finance, insurance, and real estate.....	21,863	256,105	54,416	19,454	4,182	9,056	89,895	9,640	83,688	9,655	4,408	3,320	5,001	35,940							
Insurance agents, brokers, and service.....	9,323	104,539	15,885	7,501	437	3,403	47,393	3,409	36,556	4,404	2,108	164	1,176	15,967							
Real estate.....	11,408	116,533	18,742	10,792	3,641	5,465	40,178	5,796	42,714	5,251	1,995	3,045	3,528	17,647							
Finance, insurance, and real estate, not elsewhere classified.....	1,132	35,033	19,789	1,161	104	188	2,324	(2)	(2)	(2)	(2)	(2)	(2)	(2)							
Services.....	88,555	1,274,198	250,111	148,543	17,594	47,958	467,154	39,137	413,498	90,016	53,429	6,988	20,823	144,176							
Hotels, rooming houses, camps, and other lodging places.....	2,355	29,229	585	3,818	1,691	4,428	4,744	1,731	11,039	1,043	1,010	912	2,086	971							
Personal services.....	22,500	231,506	46,627	37,835	3,984	10,112	57,364	13,121	86,704	15,699	13,999	1,866	5,668	24,121							
Laundries, laundry services, cleaning and dyeing plants.....	3,849	53,789	14,582	5,267	660	3,973	7,486	1,979	26,662	3,302	6,236	605	2,502	4,390							
Beauty and barber shops.....	13,596	100,257	10,705	26,180	1,608	2,618	34,653	8,567	36,890	5,039	6,594	492	980	14,721							
Other personal services.....	5,055	77,460	21,340	6,388	1,716	3,321	15,825	2,575	23,152	7,358	1,169	769	2,186	5,010							
Business services.....	11,478	153,576	50,907	16,570	2,265	3,869	39,568	3,206	18,870	4,705	1,278	220	1,106	6,637							
Automobile and other repair services.....	10,978	181,725	93,378	17,888	5,249	5,853	29,703	7,553	58,192	26,103	3,799	1,012	2,369	13,753							
Automobile parking, repair, and services.....	3,696	112,128	40,766	15,974	3,617	3,363	10,460	3,208	34,993	17,382	2,907	759	1,346	7,230							
Repair services, except automobile.....	7,282	69,597	32,612	11,914	1,632	2,490	19,243	4,345	23,199	8,721	892	253	1,023	6,523							
Amusement and recreation services, including motion pictures.....	4,108	60,376	14,688	12,238	1,850	5,085	3,716	2,016	24,377	3,603	5,311	731	2,142	3,006							
Medical services.....	16,731	388,765	26,708	36,200	2,226	12,302	213,698	5,684	141,568	15,527	18,653	1,358	5,307	71,839							
Offices of physicians and surgeons.....	6,950	236,759	6,630	23,836	1,212	7,276	140,481	1,212	75,302	4,289	9,742	630	2,967	42,992							
Offices of dentists and dental surgeons.....	3,689	93,979	8,977	9,101	383	3,146	47,468	1,212	29,411	3,340	6,602	185	1,053	16,291							
Other medical services.....	6,092	58,027	11,101	3,263	631	1,880	26,404	2,688	36,855	7,898	6,309	543	1,287	13,556							
Educational services.....	2,323	10,622	467	1,028	136	1,003	4,747	1,249	389	34	34	47	151	1,502							
Legal services.....	6,672	124,583	6,321	11,567	521	2,870	69,693	1,573	25,950	1,542	2,130	185	963	14,925							
Engineering and architectural services.....	2,846	42,239	7,871	6,995	507	995	14,647	(2)	(2)	(2)	(2)	(2)	(2)	(2)							
Accounting, auditing, and bookkeeping services.....	4,497	25,122	7,871	6,995	134	1,132	13,724	1,600	6,361	1	1,377	86	304	3,261							
Other services.....	4,067	26,455	2,336	1,276	31	309	14,950	1,159	27,338	19,930	2,702	444	461	1,401							
Nature of business not allocable.....	1,072	4,190	415	336	46	88	2,642	953	1,743	296	—	80	102	1,043							

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
INDIANA							
All industries.....	305,077	4,647,403	2,700,481	284,592	107,999	238,047	692,110
Agriculture, forestry, and fisheries.....	149,007	1,128,504	633,778	2,227	50,620	138,984	169,949
Farms.....	147,633	1,109,271	622,798	-	50,119	137,884	163,005
Field crop farms.....	66,501	470,214	159,806	-	20,995	53,287	89,586
Fruit, tree nut, and vegetable farms.....	70,430	691,898	435,663	-	27,086	79,937	72,794
Livestock farms.....	9,824	28,835	19,846	-	1,518	3,018	1,012
Farms, not elsewhere classified.....	1,384	26,333	10,980	2,227	301	1,110	6,904
Other agriculture, forestry, and fisheries.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining.....	18,174	324,577	188,584	29,739	6,216	9,710	55,938
Contract construction.....	2,373	109,110	75,047	10,353	1,953	2,393	11,333
General contractors.....	13,390	213,206	112,687	13,001	2,234	2,682	4,394
Special trade contractors.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contractors not allocable.....	4,630	110,133	61,761	11,631	1,737	3,925	14,757
Manufacturing.....	13,825	146,368	22,349	15,360	4,804	17,230	25,936
Transportation, communication, electric, gas, and sanitary services.....	8,004	122,996	21,094	14,065	4,517	14,061	15,329
Motor freight transportation and warehousing, terminals, and related services.....	5,821	23,772	1,255	1,295	287	3,169	10,607
Other transportation, communication, electric, gas, and sanitary services.....	43,831	2,179,848	1,644,398	142,395	25,995	30,747	146,020
Wholesale and retail trade.....	7,612	280,621	189,533	14,127	2,187	5,041	33,922
Wholesale trade.....	4,778	19,887	14,633	1,073	129	208	2,059
Groceries and related products.....	7,134	260,734	174,900	13,054	2,058	4,833	31,863
Other wholesale trade.....	35,330	1,687,799	1,295,098	107,507	21,582	22,916	106,670
Retail trade.....	5,785	85,816	62,250	4,281	955	1,785	9,772
General merchandise stores.....	5,471	371,830	318,083	14,251	3,229	4,050	14,491
Food stores.....	806	61,315	52,859	2,577	477	228	2,474
Automobile and truck dealers.....	5,432	427,721	336,600	21,777	4,551	3,325	21,353
Gasoline service stations.....	1,858	56,588	36,689	3,721	791	455	5,426
Apparel and accessory stores.....	1,248	76,315	51,139	6,776	1,221	1,329	1,425
Furniture, home furnishings, and equipment stores.....	6,275	213,451	131,451	32,265	4,923	5,142	18,587
Eating and drinking places.....	8,395	406,809	306,017	24,069	5,435	6,602	29,140
Other retail stores.....	889	211,428	159,767	20,761	2,226	2,790	5,428
Wholesale and retail trade not allocable.....	17,758	180,774	51,188	10,301	5,408	8,745	58,324
Finance, insurance, and real estate.....	4,950	54,417	1,390	8,086	825	2,898	24,627
Insurance agents, brokers, and service.....	12,373	124,009	49,785	2,001	4,541	5,686	32,902
Real estate.....	435	2,348	13	214	42	161	795
Finance, insurance, and real estate, not elsewhere classified.....	56,598	564,932	95,200	72,061	12,981	27,784	222,795
Services.....	1,961	20,731	4,993	2,137	1,263	2,746	1,912
Hotels, rooming houses, camps, and other lodging places.....	17,377	119,036	21,147	15,156	2,628	8,278	39,015
Personal services.....	1,549	34,897	3,502	8,504	941	3,643	5,907
Laundries, laundry services, cleaning and dyeing plants.....	11,332	48,679	8,025	4,034	802	1,841	21,191
Beauty and barber shops.....	4,496	36,460	9,620	2,658	885	2,794	11,917
Other personal services.....	6,231	34,403	4,730	4,979	575	1,699	12,561
Business services.....	11,026	86,914	42,040	6,059	1,927	3,058	10,631
Automobile and other repair services.....	4,015	46,409	22,790	3,579	1,168	1,504	20,037
Automobile parking, repair, and services.....	7,011	40,305	19,250	2,480	759	1,554	10,594
Repair services, except automobile.....	3,890	38,551	5,259	6,715	1,310	2,503	4,229
Amusement and recreation services, including motion pictures.....	7,946	201,204	15,297	25,390	4,079	6,786	110,803
Medical services.....	3,113	139,132	7,264	16,736	2,656	4,095	67,998
Offices of physicians and surgeons.....	1,480	31,863	2,652	3,099	866	1,036	18,184
Offices of dentists and dental surgeons.....	1,759	31,907	5,443	3,973	897	1,655	12,814
Other medical services.....	1,700	31,821	63	3,824	11	1,232	18,978
Educational services.....	2,395	31,156	526	3,824	513	1,203	18,978
Legal services.....	7,777	11,438	409	5,127	274	783	3,897
Engineering and architectural services.....	2,614	13,222	28	2,594	292	753	8,440
Accounting, auditing, and bookkeeping services.....	771	2,236	54	7	9	51	1,363
Other services.....	769	3,819	1,788	144	41	48	1,047
Nature of business not allocable.....							
IOWA							
All industries.....	299,931	5,289,942	3,325,178	164,842	144,329	300,883	689,393
Agriculture, forestry, and fisheries.....	198,280	2,673,903	1,695,332	2,406	96,847	229,817	342,594
Farms.....	195,225	2,631,929	1,677,750	-	96,278	227,751	321,883
Field crop farms.....	54,991	473,899	204,809	50	27,922	56,205	121,437
Fruit, tree nut, and vegetable farms.....	6,811	6,811	3,792	-	230	1,050	1,050
Livestock farms.....	131,096	2,128,031	1,458,165	-	64,632	166,474	209,848
Farms, not elsewhere classified.....	9,070	23,688	10,924	50	3,505	4,431	20,652
Other agriculture, forestry, and fisheries.....	3,055	41,974	17,582	2,356	569	2,066	10,911
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	14,665	234,765	118,086	25,651	3,666	8,940	43,407
General contractors.....	1,855	177,023	82,614	4,454	1,899	2,807	8,786
Special trade contractors.....	12,576	172,245	82,421	20,688	2,607	2,684	33,553
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	1,998	56,335	33,945	4,256	921	1,977	7,440
Transportation, communication, electric, gas, and sanitary services.....	8,109	139,915	25,576	15,921	5,583	13,607	23,333
Motor freight transportation and warehousing, terminals, and related services.....	7,572	136,423	25,576	15,549	5,369	13,287	21,966
Other transportation, communication, electric, gas, and sanitary services.....	(2)	(2)	-	(2)	(2)	(2)	(2)
Wholesale and retail trade.....	32,460	1,727,284	1,348,550	81,725	27,454	22,323	105,123
Wholesale trade.....	6,918	354,376	286,127	6,542	6,654	4,267	22,300
Groceries and related products.....	1,678	373,996	273,662	4,721	76	468	1,215
Other wholesale trade.....	6,240	1,270,990	982,131	67,893	18,578	16,688	78,382
Retail trade.....	1,479	53,508	40,452	1,898	799	804	4,349
General merchandise stores.....	2,663	196,773	162,300	8,824	2,374	1,626	8,093
Food stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile and truck dealers.....	5,013	249,419	198,600	12,649	1,556	2,368	15,710
Gasoline service stations.....	781	40,207	26,322	2,928	518	261	4,867
Apparel and accessory stores.....	1,425	61,950	41,739	5,362	716	1,031	5,591
Furniture, home furnishings, and equipment stores.....	6,032	151,466	88,744	16,245	5,120	4,660	13,161
Eating and drinking places.....	7,092	390,185	301,516	16,519	6,576	5,561	22,759
Other retail stores.....	590	101,318	80,292	7,290	2,432	1,368	4,441
Wholesale and retail trade not allocable.....	12,440	94,234	13,771	2,617	3,323	5,637	38,429
Finance, insurance, and real estate.....	4,806	34,774	749	1,518	181	1,307	17,318
Insurance agents, brokers, and service.....	7,317	56,887	12,982	1,035	3,125	4,221	19,290
Real estate.....	(2)	(2)	-	(2)	(2)	(2)	(2)
Finance, insurance, and real estate, not elsewhere classified.....	30,785	350,408	87,920	30,438	6,209	17,265	126,739
Services.....	1,933	16,359	469	946	1,865	3,175	747
Hotels, rooming houses, camps, and other lodging places.....	9,037	58,688	10,567	6,811	1,926	2,857	23,372
Personal services.....	1,400	4,793	451	640	123	790	971
Laundries, laundry services, cleaning and dyeing plants.....	5,641	31,758	3,432	4,902	332	904	15,515
Beauty and barber shops.....	2,016	22,137	6,624	1,269	451	1,163	6,886
Other personal services.....	115,255	115,255	12,254	11,893	473	3,459	61,490
Business services.....	4,597	61,998	5,314	11,893	974	3,459	61,490
Offices of physicians and surgeons.....	1,337	32,204	2,064	3,504	723	3,409	34,009
Offices of dentists and dental surgeons.....	1,589	21,253	4,876	3,504	723	1,735	17,235
Other medical services.....	1,242	2,037	60	1,160	256	761	10,246
Educational services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services.....	2,428	26,734	250	2,045	187	915	10,601
Engineering and architectural services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services.....	677	3,711	-	1,100	50	180	1,513
Other services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable.....	881	1,746	169	78	21	86	1,028

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
KANSAS														
All industries.....	197,559	3,898,241	2,481,984	162,056	84,504	187,550	427,015	223,971	2,676,780	1,600,919	148,335	47,032	115,449	373,456
Agriculture, forestry, and fisheries.....	115,712	1,463,934	945,681	387	52,149	125,372	173,219	124,043	533,618	305,969	1,976	12,432	59,914	82,578
Farms.....	114,363	1,453,014	942,076	94	51,961	124,175	171,058	123,009	524,793	296,855	189	12,432	59,914	82,578
Field crop farms.....	49,600	580,237	312,229	-	23,383	59,955	117,917	69,654	224,567	104,225	-	6,133	28,132	36,352
Fruit, tree nut, and vegetable farms.....	59,018	838,716	605,986	-	26,520	61,946	52,090	46,927	276,756	184,059	-	5,499	29,059	24,726
Livestock farms.....	5,305	26,079	17,357	94	1,894	1,909	847	5,815	9,200	5,060	189	374	1,372	1,025
Farms, not elsewhere classified.....	1,349	10,920	3,605	293	1,188	1,197	2,161	1,034	18,825	9,114	1,787	289	680	3,956
Other agriculture, forestry, and fisheries.....	1,948	46,129	11,171	5,428	748	4,432	928	1,486	69,272	32,484	4,258	1,624	3,558	1,505
Mining.....	10,888	237,318	93,366	24,517	8,246	8,246	32,764	15,589	221,377	122,654	18,841	2,513	5,632	43,409
Contract construction.....	1,606	111,976	30,076	15,148	1,741	3,526	8,750	13,467	52,677	66,055	14,232	1,731	3,315	6,948
General contractors.....	8,950	120,904	63,090	8,127	1,662	4,579	22,790	13,467	138,112	66,055	14,232	1,731	3,315	33,418
Special trade contractors.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	974	9,249	3,922	18	200	509	3,043
Contractors not allocable.....	1,358	30,954	12,403	5,545	559	1,124	5,819	2,507	113,558	69,969	12,538	1,716	4,936	6,572
Manufacturing.....	4,917	84,817	8,582	13,362	3,107	10,812	7,831	7,844	83,186	5,650	10,801	2,915	8,128	12,782
Transportation, communication, electric, gas, and sanitary services.....	3,751	74,578	8,161	10,555	2,828	10,187	6,260	6,531	69,698	4,855	9,399	2,706	7,807	11,228
Motor freight transportation and warehousing, terminals, and related services.....	1,166	10,239	421	2,807	279	625	1,571	1,313	13,488	795	1,402	209	321	1,554
Other transportation, communication, electric, gas, and sanitary services.....	25,074	1,641,413	1,331,075	69,998	16,420	17,471	75,700	33,529	1,262,222	966,550	64,096	19,236	15,136	91,410
Wholesale and retail trade.....	4,414	520,930	452,889	10,104	2,072	5,270	20,807	3,880	199,930	153,859	5,569	1,162	2,061	20,774
Wholesale trade.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Groceries and related products.....	4,257	511,400	447,166	9,718	1,923	5,131	19,102	3,396	136,352	99,476	3,517	891	1,657	16,889
Other wholesale trade.....	20,081	1,057,234	828,978	57,279	11,611	11,343	51,354	29,054	985,767	743,928	56,763	17,763	12,280	68,523
Retail trade.....	1,066	152,508	101,391	248	314	202	357	4,122	45,722	31,538	2,069	1,127	4,750	4,750
General merchandise stores.....	1,480	152,240	123,453	8,681	782	969	4,855	7,776	283,908	234,817	5,516	4,531	2,995	17,086
Automobile and truck dealers.....	1,079	227,614	206,831	4,534	1,134	791	1,100	1,410	101,500	80,822	5,676	569	339	4,131
Gasoline service stations.....	2,944	152,196	116,981	8,426	2,312	1,797	8,015	2,556	159,162	132,173	8,720	1,299	1,482	1,186
Apparel and accessory stores.....	906	51,870	36,999	3,532	620	464	5,258	757	39,251	25,199	4,579	680	241	3,464
Furniture, home furnishings, and equipment stores.....	1,388	37,698	24,447	2,762	320	653	4,200	876	21,165	12,653	2,214	641	654	2,236
Furniture, home furnishings, and equipment stores.....	4,744	85,023	51,929	11,454	1,802	2,146	4,329	5,581	111,809	68,375	12,346	3,776	2,053	9,373
Eating and drinking places.....	6,474	338,085	255,947	17,642	4,208	4,321	24,240	5,976	223,250	158,351	12,649	5,006	3,389	21,297
Other retail stores.....	579	63,249	49,208	2,615	2,737	858	3,539	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade not allocable.....	7,777	71,414	7,894	3,267	1,485	2,981	29,581	7,644	89,969	39,466	3,849	1,273	2,941	22,235
Finance, insurance, and real estate.....	3,154	32,341	7,574	1,925	233	1,240	15,648	2,474	19,460	3,756	2,209	174	414	8,528
Insurance agents, brokers, and service.....	4,216	37,906	7,320	1,318	1,238	1,649	13,230	5,060	68,830	35,670	1,604	1,082	2,393	13,102
Real estate.....	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate, not elsewhere classified.....	28,831	318,019	70,330	39,503	6,293	16,615	100,406	30,188	301,502	57,865	31,976	5,310	15,175	113,326
Services.....	1,979	24,037	5,951	2,072	1,656	3,269	3,523	1,999	28,005	7,471	1,853	1,517	3,776	5,984
Hotels, rooming houses, camps, and other lodging places.....	7,284	66,778	15,376	10,638	1,468	4,655	15,402	7,836	51,036	5,759	10,196	1,577	3,776	13,581
Personal services.....	1,465	30,327	7,245	6,263	792	2,366	7,355	4,880	17,705	1,197	4,642	466	2,171	2,339
Laundries, laundry services, cleaning and dyeing plants.....	3,983	17,113	1,683	2,797	276	933	7,325	4,871	25,730	2,251	5,403	441	729	10,633
Beauty and barber shops.....	1,836	19,338	6,448	1,578	400	1,356	4,722	2,085	7,601	2,291	151	70	476	2,419
Other personal services.....	2,861	21,971	8,229	2,810	165	1,035	7,003	2,570	11,561	2,631	834	128	917	4,896
Business services.....	6,530	72,571	37,435	5,604	1,167	2,586	13,748	5,027	50,755	27,377	3,131	832	1,056	11,141
Automobile and other repair services.....	2,911	40,171	23,440	3,640	801	1,382	5,839	1,868	25,893	14,564	2,780	635	460	4,134
Automobile parking, repair, and services.....	3,619	13,995	13,995	1,964	366	1,204	7,909	3,159	24,862	12,813	351	217	596	7,007
Repair services, except automobile.....	1,766	9,611	3,045	688	316	814	1,489	2,700	23,213	7,953	690	584	1,885	2,290
Amusement and recreation services, including motion pictures.....	3,865	99,711	4,944	15,973	1,372	3,174	46,236	5,100	97,709	5,022	11,575	939	3,271	55,715
Medical services.....	1,123	45,271	1,372	5,742	422	1,367	25,518	1,935	60,320	1,357	7,635	587	2,060	35,920
Offices of physicians and surgeons.....	672	19,057	726	2,736	251	1,557	9,448	732	19,856	1,337	1,635	126	602	11,582
Offices of dentists and dental surgeons.....	2,070	35,383	2,846	7,495	699	1,230	11,270	2,433	17,553	2,258	2,305	226	609	8,413
Other medical services.....	1,128	1,294	97	25	4	68	683	642	1,927	238	20	14	69	1,178
Educational services.....	1,193	11,557	85	931	58	511	7,030	1,838	25,312	1,363	1,962	137	755	13,945
Legal services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	332	4,780	29	773	65	94	1,932
Engineering and architectural services.....	1,475	3,674	-	219	20	203	2,358	1,791	6,409	18	4	75	149	3,470
Accounting, auditing, and bookkeeping services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	353	795	312	-	2	127	1,649
Other services.....	1,054	4,243	1,482	49	99	497	767	1,141	2,076	312	-	13	29	1,649
Nature of business not allocable.....														

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	LOUISIANA					MAINE					Net profit (less loss) (Thousand dollars)			
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)		Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)
All industries.....	121,383	2,872,936	1,735,863	197,707	36,267	109,467	291,887	52,420	821,789	484,206	46,250	15,366	35,694	116,278
Agriculture, forestry, and fisheries.....	34,716	28,254	14,199	4,004	2,710	37,264	20,974	13,084	87,396	49,665	1,580	3,094	8,470	11,684
Farms.....	32,439	23,343	13,781	-	2,488	34,617	20,974	13,084	72,322	48,024	4	2,947	7,588	4,998
Field crop farms.....	13,586	15,135	7,382	-	1,666	21,696	29,477	1,707	12,412	8,383	-	714	1,111	986
Fruit, tree nut, and vegetable farms.....	1,549	2,843	1,875	-	17	383	85	1,929	12,475	9,269	-	495	826	282
Livestock farms.....	15,268	64,549	53,321	-	568	10,121	110,282	5,266	44,119	28,662	-	1,607	5,150	4,149
Farms, not elsewhere classified.....	2,036	10,816	9,053	-	237	2,417	2,534	939	3,316	1,710	4	131	501	119
Other agriculture, forestry, and fisheries.....	2,277	25,911	3,368	4,004	222	2,647	4,228	3,243	15,074	1,641	1,576	147	882	6,686
Mining.....	943	139,135	32,257	20,862	4,596	11,888	110,435	-	-	-	-	-	-	-
Contract construction.....	8,230	226,539	142,400	18,685	2,715	4,155	29,628	6,246	145,902	93,456	5,379	2,328	6,167	17,717
General contractors.....	1,150	107,396	75,412	5,128	1,026	1,586	7,533	852	58,925	40,957	416	1,075	3,335	2,415
Special trade contractors.....	6,876	117,796	66,988	13,026	1,676	2,395	22,388	5,194	85,888	52,052	7,720	2,232	2,686	13,159
Contractors not allocable.....	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	2,724	66,953	25,638	7,009	1,044	3,370	8,704	2,659	55,250	24,245	8,424	1,501	2,755	6,652
Transportation, communication, electric, gas, and sanitary services.....	6,230	114,781	31,827	14,916	2,506	8,725	17,868	2,683	18,344	1,385	1,718	461	2,709	4,221
Motor freight transportation and warehousing, terminals, and related services.....	2,857	63,044	25,064	6,518	1,641	4,544	5,023	1,874	12,942	38	1,672	364	1,561	4,191
Other transportation, communication, electric, gas, and sanitary services.....	3,373	51,737	6,763	8,398	865	4,181	12,845	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade.....	32,814	1,662,948	1,292,992	86,897	17,844	22,276	80,210	12,410	367,562	281,297	16,162	4,463	6,336	23,121
Wholesale trade.....	4,293	317,509	243,519	13,801	1,767	3,514	20,354	2,328	94,329	72,227	1,471	871	1,537	5,828
Groceries and related products.....	803	142,206	122,773	6,812	650	840	3,340	(2)	75,980	75,980	610	650	1,218	4,663
Other wholesale trade.....	3,490	175,303	120,746	6,989	1,117	2,674	17,014	1,854	75,980	57,965	610	650	1,218	4,663
Retail trade.....	28,002	1,286,462	1,003,923	69,327	15,689	18,133	56,648	10,082	273,233	209,070	14,691	3,592	4,799	17,293
General merchandise stores.....	1,506	69,202	56,032	3,240	468	1,172	14,010	1,102	22,826	18,477	658	174	394	1,715
Food stores.....	7,702	441,077	377,180	14,985	4,530	5,671	14,010	1,803	79,394	64,328	3,669	743	1,221	4,414
Automobile and truck dealers.....	878	139,257	123,446	9,978	1,073	824	6,406	1,135	57,164	46,265	(2)	386	(2)	(2)
Gasoline service stations.....	3,057	156,670	123,234	8,022	869	914	6,406	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Apparel and accessory stores.....	877	47,239	31,302	2,993	581	869	6,406	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores.....	1,256	61,711	41,124	3,595	541	766	5,450	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food, drink, and eating places.....	7,217	204,396	135,260	19,659	5,076	5,213	8,461	1,877	27,686	17,166	2,599	765	1,408	1,818
Eating and drinking places.....	5,509	166,910	116,345	12,030	2,796	3,296	12,263	2,792	52,064	37,509	2,311	784	903	5,067
Other retail stores.....	519	38,977	45,550	3,769	388	629	3,208	-	-	-	-	-	-	-
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate.....	5,539	64,381	12,174	2,541	687	3,493	16,690	2,162	20,772	5,984	1,509	330	884	7,036
Insurance agents, brokers, and service.....	2,122	29,228	1,106	1,725	101	1,303	7,282	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate.....	3,117	31,082	10,829	496	531	2,020	7,379	1,310	7,049	114	192	259	451	3,106
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	29,602	336,639	56,513	42,759	4,145	18,248	127,697	13,176	126,563	28,174	11,478	3,189	8,373	45,847
Hotels, rooming houses, camps, and other lodging places.....	1,170	11,024	2,372	1,123	462	1,313	857	1,721	18,217	7,497	441	1,246	2,709	1,727
Personal services.....	10,289	54,897	8,617	6,954	817	4,159	16,072	2,447	10,672	2,031	185	241	712	4,364
Laundries, laundry services, cleaning and dyeing plants.....	1,367	20,541	3,016	1,936	431	2,710	2,908	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops.....	7,298	27,491	3,239	4,754	301	1,012	11,223	1,439	4,690	(2)	35	55	151	2,566
Other personal services.....	1,424	6,865	2,362	264	85	437	1,941	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services.....	1,938	41,055	17,271	4,221	331	2,074	9,038	746	2,867	53	29	5	77	1,868
Automobile and other repair services.....	4,589	45,183	16,870	5,008	379	2,305	11,207	2,772	20,667	10,850	664	345	1,055	3,011
Automobile parking, repair, and services.....	2,294	33,024	8,149	4,149	366	1,685	8,971	1,536	15,653	10,035	220	268	501	3,335
Repair services, except automobile.....	2,164	12,159	5,246	859	113	620	2,836	1,236	5,014	815	444	81	554	1,676
Amusement and recreation services, including motion pictures.....	1,303	9,260	1,977	877	380	1,157	1,526	687	4,541	992	618	248	397	217
Medical services.....	4,841	126,691	7,567	17,716	1,370	4,995	64,975	3,237	54,498	5,996	7,680	971	2,799	25,887
Offices of physicians and surgeons.....	2,134	76,670	2,408	8,809	694	3,211	44,719	806	18,388	833	1,306	148	858	11,735
Offices of dentists and dental surgeons.....	843	24,366	2,069	3,256	194	937	12,026	551	11,803	980	1,167	129	454	6,769
Other medical services.....	1,864	25,655	3,090	5,651	528	847	8,200	3,880	24,307	4,183	3,207	694	1,487	7,383
Educational services.....	1,069	4,014	340	508	2	278	1,632	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services.....	1,220	19,698	843	1,457	72	679	12,011	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Engineering and architectural services.....	681	10,925	159	1,200	91	403	4,503	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services.....	2,001	11,872	228	2,645	(2)	794	4,837	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable.....	585	3,306	863	34	20	48	551	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	MARYLAND					MASSACHUSETTS							
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	119,711	2,644,644	1,523,017	212,243	38,777	76,171	409,061	167,306	3,579,121	1,969,417	243,702	53,815	90,294	668,512
Agriculture, forestry, and fisheries.....	29,040	228,841	132,330	3,648	7,886	26,436	14,704	8,662	91,943	58,809	1,885	3,677	6,136	8,595
Farms.....	26,027	192,819	121,118	2	7,323	24,962	6,611	6,526	75,128	54,324	53	3,175	5,179	4,085
Field crop farms.....	11,802	59,654	29,937	-	3,014	9,108	6,898	-	-	-	-	-	-	-
Fruit, tree nut, and vegetable farms.....	11,226	26,885	19,969	-	615	1,978	1,311	1,423	18,243	12,679	16	942	1,148	1,381
Livestock farms.....	1,873	100,344	67,196	-	3,412	13,286	11,630	3,253	41,340	31,679	37	1,469	3,110	1,892
Farms, not elsewhere classified.....	3,013	5,936	4,016	2	282	590	32	1,432	13,065	8,689	1,832	502	937	4,510
Other agriculture, forestry, and fisheries.....	(4)	36,022	11,212	3,646	563	1,474	8,093	(2)	16,820	4,485	(2)	(2)	(2)	(2)
Mining.....	12,516	279,790	171,332	25,831	5,143	5,177	46,277	18,644	427,843	257,996	28,002	7,815	10,813	68,127
Contract construction.....	1,979	102,894	75,049	4,543	1,537	1,576	11,255	3,578	173,727	119,331	8,510	4,009	3,968	16,326
General contractors.....	10,537	176,896	96,283	21,288	3,606	3,601	35,022	14,125	241,888	133,307	19,492	3,745	5,850	50,162
Special trade contractors.....	-	-	-	-	-	-	-	941	12,228	5,358	-	61	995	1,639
Contractors not allocable.....	2,021	78,633	38,056	14,963	1,004	1,994	10,899	4,083	110,447	63,155	6,627	2,037	3,353	17,965
Manufacturing.....	6,349	64,704	7,798	6,230	2,287	6,768	15,361	5,260	120,417	50,472	15,647	2,671	6,903	17,233
Transportation, communication, electric, gas, and sanitary services.....	2,937	42,437	4,962	4,444	1,946	4,483	8,948	2,772	40,517	7,561	6,709	1,120	3,601	8,751
Motor freight transportation and warehousing, terminals, and related services.....	3,412	22,267	2,836	1,786	341	2,285	6,413	2,488	79,900	42,911	8,938	1,551	3,302	8,482
Other transportation, communication, electric, gas, and sanitary services.....	27,204	1,446,982	1,087,034	95,040	13,637	14,842	102,311	43,912	1,773,413	1,325,462	82,421	16,343	22,363	154,626
Wholesale trade.....	5,542	281,365	205,565	11,596	1,493	2,615	31,553	10,181	359,387	250,950	12,670	2,211	4,604	48,512
Wholesale trade.....	1,767	125,732	97,912	6,846	705	699	6,873	1,857	92,435	73,384	3,138	468	1,043	8,441
Groceries and related products.....	3,775	155,633	107,653	4,750	788	1,916	24,680	8,324	266,952	177,566	9,532	1,743	3,561	40,071
Other wholesale trade.....	21,588	1,161,258	878,391	83,305	12,131	12,193	69,915	33,019	1,366,829	1,037,456	69,727	13,970	17,218	102,475
Retail trade.....	2,234	70,632	52,850	4,213	1,161	1,177	3,759	4,128	90,008	63,846	2,357	530	1,631	10,232
General merchandise stores.....	4,769	300,776	250,382	13,619	2,299	2,491	15,852	5,626	264,554	219,286	7,804	1,966	2,581	16,460
Food stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile and truck dealers.....	3,232	287,409	226,138	21,738	1,901	1,737	11,491	1,981	68,897	48,268	3,731	1,056	786	16,150
Gasoline service stations.....	988	39,297	26,241	2,848	391	190	4,599	1,583	68,119	48,601	8,137	1,002	1,228	4,807
Apparel and accessory stores.....	1,037	46,558	35,395	1,109	716	697	2,589	1,945	68,119	48,601	8,137	1,002	1,228	4,807
Furniture, home furnishings, and equipment stores.....	4,012	158,636	97,264	22,362	3,040	3,312	10,516	4,945	130,621	74,677	15,343	3,046	2,477	13,145
Eating and drinking places.....	4,705	183,906	124,592	15,338	2,196	2,495	18,777	9,413	329,228	245,302	13,606	3,403	5,340	29,543
Other retail stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	712	47,197	37,056	24	162	541	3,639
Wholesale and retail trade not allocable.....	7,170	93,124	15,917	12,181	2,635	4,530	32,873	12,687	185,155	47,360	14,487	5,389	8,976	59,036
Finance, insurance, and real estate.....	2,386	34,542	3,037	9,512	240	570	14,292	4,847	95,556	30,924	9,930	480	2,200	31,553
Insurance agents, brokers, and service.....	4,252	56,382	12,880	2,506	3,921	3,921	17,212	7,227	80,700	16,416	3,848	4,854	6,547	24,135
Real estate.....	532	2,200	-	163	15	39	1,369	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate, not elsewhere classified.....	35,286	448,739	70,550	52,836	6,133	16,283	186,363	73,538	868,034	165,737	99,602	15,863	31,549	343,147
Services.....	8,056	65,660	13,336	8,638	1,295	4,279	19,830	14,401	130,279	31,435	15,383	2,627	4,947	36,375
Hotels, rooming houses, camps, and other lodging places.....	1,329	24,433	8,212	1,932	665	3,206	7,183	1,887	28,292	7,870	3,646	712	1,500	4,462
Laundries, laundry services, cleaning and dyeing plants.....	5,132	29,318	1,993	5,931	430	591	14,843	8,924	56,259	8,755	9,634	928	1,689	20,681
Beauty and barber shops.....	1,595	11,909	3,131	735	200	482	2,859	3,990	45,728	14,810	2,103	987	1,738	11,232
Other personal services.....	4,749	47,241	11,755	4,275	629	1,533	15,165	10,172	83,459	25,847	7,472	838	2,997	27,937
Business services.....	4,013	60,971	26,526	7,663	1,421	1,502	10,706	7,749	92,951	48,110	9,664	1,720	2,585	14,408
Automobile and other repair services.....	1,426	42,029	17,485	6,679	1,036	894	6,288	3,132	62,190	35,022	8,445	1,197	1,653	7,684
Automobile parking, repair, and services.....	2,387	18,942	9,041	1,004	385	608	4,418	4,617	30,761	13,088	1,219	523	932	6,724
Repair services, except automobile.....	2,352	20,042	4,831	2,078	252	992	985	4,310	36,235	7,620	3,131	727	2,343	4,723
Amusement and recreation services, including motion pictures.....	6,771	154,413	9,712	16,576	1,494	5,048	87,506	15,957	317,495	35,967	31,761	5,345	10,869	171,956
Medical services.....	3,259	90,513	1,194	8,277	1,494	2,986	99,904	9,235	177,238	15,151	16,071	1,780	5,737	116,384
Offices of physicians and surgeons.....	963	29,921	2,505	2,722	270	979	16,640	2,663	67,475	10,447	7,192	1,020	2,178	33,927
Offices of dentists and dental surgeons.....	2,449	3,174	6,013	5,777	572	1,083	10,962	7,059	72,782	20,369	8,998	2,545	2,954	21,645
Other medical services.....	1,641	3,124	997	759	82	1,118	2,603	2,969	8,981	1,066	709	129	640	3,754
Educational services.....	3,536	56,761	2,465	7,113	308	1,084	32,667	6,669	110,954	2,343	15,515	889	2,844	58,527
Legal services.....	1,720	17,118	2,455	3,130	170	1,113	7,366	3,401	30,401	3,662	9,313	736	598	9,916
Engineering and architectural services.....	1,422	10,208	121	1,800	107	490	5,285	2,963	21,357	5,629	9,313	232	723	8,881
Accounting, auditing, and bookkeeping services.....	1,310	3,426	238	1,422	26	277	2,472	2,777	13,525	5,569	89	(2)	343	4,766
Other services.....	(2)	(2)	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable.....	(2)	(2)	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	MICHIGAN							MINNESOTA						
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
All industries.....	338,777	7,180,723	4,217,534	493,388	200,626	280,658	966,085	258,087	4,270,483	2,467,860	251,443	107,231	249,980	501,325	
Agriculture, forestry, and fisheries.....	111,834	711,390	409,404	4,265	27,169	101,011	61,149	145,676	1,263,534	685,080	3,993	63,881	164,744	147,668	
Farms.....	108,818	668,283	391,292	193	26,290	99,026	51,009	142,610	1,211,632	656,713	-	63,146	162,642	142,642	
Field crop farms.....	37,256	150,917	74,781	-	8,139	28,871	14,931	41,204	314,425	130,045	-	20,107	47,720	61,343	
Fruit, tree nut, and vegetable farms.....	9,474	71,004	35,242	-	2,444	9,120	7,087	-	2,444	-	-	-	-	-	
Livestock farms.....	4,788	399,445	247,123	-	13,510	57,155	24,895	95,081	874,608	514,499	-	40,753	111,569	79,233	
Farms, not elsewhere classified.....	12,300	46,917	30,146	193	2,197	3,880	4,096	5,679	17,072	9,335	-	2,121	2,606	721	
Other agriculture, forestry, and fisheries.....	3,016	43,107	18,112	4,072	879	1,985	10,140	3,066	51,902	28,367	3,993	735	2,126	5,026	
Mining.....	880	8,108	1,906	226	242	1,042	1619	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Contract construction.....	28,370	566,141	344,905	31,990	9,129	14,113	92,622	14,342	299,744	139,920	29,682	4,771	12,432	37,829	
General contractors.....	3,928	199,118	143,335	3,840	2,265	18,643	18,643	2,465	155,501	76,819	13,126	2,435	6,625	7,051	
Special trade contractors.....	23,797	363,808	200,318	27,299	6,806	11,006	73,230	11,675	143,515	62,769	16,556	2,312	5,791	30,506	
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Manufacturing.....	8,452	288,801	169,816	22,567	7,210	11,828	35,495	3,415	64,597	29,829	4,369	1,470	2,892	9,622	
Transportation, communication, electric, gas, and sanitary services.....	11,664	172,144	14,097	20,801	7,086	28,968	27,113	7,430	166,205	29,255	42,929	5,505	12,870	19,063	
Motor freight transportation and warehousing, terminals, and related services.....	9,494	140,768	10,421	15,446	6,178	25,813	21,931	5,415	124,818	18,396	33,899	4,885	9,038	12,407	
Other transportation, communication, electric, gas, and sanitary services.....	2,170	31,376	3,676	5,355	908	3,155	5,182	2,015	41,387	10,859	9,030	920	3,832	6,656	
Wholesale and retail trade.....	75,319	4,150,246	3,020,785	276,161	122,974	55,247	274,334	38,536	1,996,473	1,503,120	126,196	20,479	29,834	116,871	
Wholesale trade.....	12,685	579,897	392,558	27,353	7,650	8,295	71,438	7,939	320,008	237,815	8,009	1,369	4,359	31,419	
Groceries and related products.....	1,953	184,393	154,513	9,492	832	1,371	8,111	(2)	832	(2)	(2)	(2)	(2)	(2)	
Other wholesale trade.....	10,732	395,464	238,045	17,861	6,818	6,924	63,327	7,277	231,984	177,983	5,311	1,158	3,640	30,708	
Retail trade.....	60,908	3,446,020	2,538,445	241,770	113,296	45,062	190,992	29,818	1,615,409	1,219,323	113,247	18,453	24,762	81,847	
General merchandise stores.....	9,248	184,205	124,870	6,321	4,388	1,181	21,917	2,459	61,036	46,037	2,323	481	778	3,552	
Food stores.....	9,208	765,454	637,306	35,781	28,851	7,200	18,048	5,660	436,578	366,199	16,344	3,269	4,204	16,549	
Automobile and truck dealers.....	1,902	319,243	278,075	10,838	1,972	1,457	9,405	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Gasoline service stations.....	10,732	761,426	583,109	51,387	26,907	5,883	31,225	4,163	272,275	211,536	20,102	2,562	3,156	12,744	
Apparel and accessory stores.....	1,648	83,936	55,630	7,546	2,212	790	5,828	987	29,146	21,466	1,042	453	472	1,473	
Furniture, home furnishings, and equipment stores.....	3,230	177,072	120,382	12,267	5,336	2,726	13,689	2,982	71,684	48,441	3,630	805	1,216	7,901	
Furniture, home furnishings, and equipment stores.....	3,230	177,072	120,382	12,267	5,336	2,726	13,689	2,982	71,684	48,441	3,630	805	1,216	7,901	
Eating and drinking places.....	10,924	433,243	205,901	70,804	21,237	13,138	36,602	6,884	238,214	127,465	42,533	5,361	7,995	13,782	
Other retail stores.....	14,014	741,441	533,172	46,826	22,593	10,697	54,278	6,888	318,381	232,427	23,939	4,651	6,189	23,164	
Wholesale and retail trade not allocable.....	1,726	124,369	89,782	7,038	2,028	1,890	11,904	779	61,056	45,782	4,940	657	713	3,605	
Finance, insurance, and real estate.....	18,882	185,775	32,288	11,093	3,510	10,525	76,928	11,597	89,174	11,617	3,710	2,075	4,882	35,214	
Insurance agents, brokers, and service.....	6,182	57,606	2,505	5,494	303	2,379	30,354	4,208	43,144	7,325	1,838	183	948	19,055	
Real estate.....	12,313	119,508	28,960	4,319	3,013	7,914	43,409	6,845	41,660	4,292	1,799	1,763	3,649	13,556	
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Services.....	82,856	1,093,500	221,063	126,875	23,237	57,767	398,229	35,349	383,559	68,820	40,139	8,899	21,632	134,735	
Hotels, rooming houses, camps, and other lodging places.....	5,640	34,741	10,798	3,136	3,930	9,277	6,228	4,214	31,401	17,209	1,435	1,500	4,911	2,773	
Personal services.....	22,476	225,998	51,975	34,831	6,492	14,126	49,769	7,360	70,519	13,761	10,621	1,848	3,350	24,318	
Laundries, laundry services, cleaning and dyeing plants.....	3,986	69,472	16,699	9,485	2,236	6,040	6,787	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Beauty and barber shops.....	13,867	84,899	11,834	16,757	1,644	3,652	29,111	4,568	29,818	2,792	4,426	384	664	15,284	
Other personal services.....	4,923	71,667	23,442	8,569	2,612	4,434	13,871	1,982	26,811	9,734	2,300	569	1,331	7,125	
Business services.....	9,055	89,215	26,786	7,257	1,395	4,397	29,056	2,803	24,105	3,623	3,089	363	1,561	7,158	
Automobile and other repair services.....	13,336	181,674	87,121	19,807	4,020	6,214	33,350	6,059	50,464	24,564	2,039	1,612	1,662	9,710	
Automobile parking, repair, and services.....	5,459	107,691	52,105	15,646	2,788	3,074	14,660	2,158	32,004	17,304	4,442	1,279	907	3,681	
Repair services, except automobile.....	7,877	73,983	35,016	4,161	1,232	3,140	18,690	3,901	18,460	7,260	597	333	755	6,029	
Amusement and recreation services, including motion pictures.....	4,521	44,752	14,057	5,161	1,202	5,491	6,307	2,219	37,867	10,439	2,751	1,751	1,751	5,093	
Medical services.....	14,749	381,862	23,478	43,032	5,177	13,922	212,371	6,518	122,864	7,252	14,867	1,381	3,246	67,077	
Offices of physicians and surgeons.....	5,288	204,618	7,401	22,349	2,248	6,568	124,064	1,697	50,955	1,053	6,699	538	1,327	30,509	
Offices of dentists and dental surgeons.....	3,253	94,266	7,301	11,134	1,288	3,021	51,238	2,137	45,575	2,944	6,953	458	1,327	30,509	
Other medical services.....	6,208	82,978	10,763	9,349	1,641	4,333	37,069	2,684	26,372	3,255	3,375	385	984	11,346	
Educational services.....	2,117	6,805	1,155	537	172	448	1,277	1,777	2,550	309	309	9	140	1,517	
Legal services.....	3,924	54,637	1,788	5,917	303	1,450	32,602	1,558	24,404	578	2,445	290	675	12,351	
Engineering and architectural services.....	1,601	17,349	2,303	5,113	160	680	7,602	1,538	5,836	600	671	21	254	3,091	
Accounting, auditing, and bookkeeping services.....	3,621	26,874	2,403	4,654	341	1,249	13,468	1,793	9,918	8	1,664	85	435	3,143	
Other services.....	1,816	9,593	1,342	240	45	513	4,703	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Nature of business not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,521	4,031	210	171	121	290	1,586	

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	MISSISSIPPI					MISSOURI					Net profit (less loss) (Thousand dollars)		
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)		Depreciation (Thousand dollars)	
All industries.....	100,158	1,713,140	1,073,600	85,262	36,069	87,578	156,066	301,231	4,546,736	2,709,767	278,099	77,138	184,850	608,501
Agriculture, forestry, and fisheries.....	50,666	463,084	288,469	2,018	8,687	51,832	32,404	155,356	1,076,942	678,779	2,271	31,939	105,728	97,161
Farms.....	49,250	440,219	277,103	-	8,339	50,644	29,086	153,347	1,012,658	649,854	-	31,480	103,350	93,972
Field crop farms.....	24,024	273,834	145,780	-	4,853	34,008	33,559	37,777	291,004	128,644	-	9,797	39,176	33,023
Fruit, tree nut, and vegetable farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Livestock farms.....	21,159	160,789	126,153	-	3,059	15,632	1,941	1,323	13,128	8,210	-	19,973	59,937	30,098
Farms, not elsewhere classified.....	3,573	3,847	3,048	-	227	845	1,347	9,790	687,233	499,278	-	1,387	3,235	1,983
Other agriculture, forestry, and fisheries.....	1,416	22,765	11,366	2,018	348	1,188	3,318	2,009	64,284	28,925	2,271	459	2,378	3,189
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	6,542	142,963	89,744	8,797	2,506	5,408	16,647	20,379	404,460	233,300	32,613	5,438	9,193	59,080
General contractors.....	1,645	75,622	46,524	4,242	924	3,701	6,761	1,515	138,966	84,494	10,221	1,465	1,863	10,218
Special trade contractors.....	4,897	67,341	43,220	4,555	1,582	1,707	9,886	17,826	253,342	142,968	20,258	3,839	6,937	46,659
Contractors not allocable.....	-	-	-	-	-	-	-	1,038	12,132	5,838	2,134	134	393	12,203
Manufacturing.....	1,724	83,587	49,086	6,634	1,251	3,767	7,498	3,401	84,578	48,848	9,178	910	2,088	12,113
Transportation, communication, electric, gas, and sanitary services.....	2,822	24,027	654	3,048	945	3,952	3,151	11,799	152,520	11,647	34,872	5,838	12,767	25,754
Motor freight transportation and warehousing, terminals, and related services.....	1,985	17,361	654	1,336	777	3,328	1,675	8,941	119,296	4,746	30,103	5,104	9,770	17,632
Other transportation, communication, electric, gas, and sanitary services.....	837	6,666	-	1,712	168	424	1,476	2,858	33,224	6,901	4,769	734	2,997	8,122
Wholesale and retail trade.....	18,281	797,624	598,981	39,883	18,373	10,108	42,202	46,579	2,119,429	1,590,829	127,657	23,837	25,517	152,601
Wholesale trade.....	1,533	78,552	49,477	4,029	5,020	1,683	5,739	8,115	324,344	218,741	14,317	5,665	5,646	42,219
Groceries and related products.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,190	81,119	67,610	2,903	289	529	5,695
Other wholesale trade.....	1,495	77,526	49,403	3,877	5,014	1,668	5,219	6,925	243,225	151,131	11,814	5,376	4,991	36,928
Retail trade.....	16,339	690,917	525,641	35,284	13,137	8,095	34,708	37,463	1,760,013	1,345,766	110,997	17,742	19,291	108,201
General merchandise stores.....	1,964	71,360	59,047	2,987	1,289	706	4,645	7,626	96,790	78,302	2,726	886	1,680	1,680
Food stores.....	5,631	214,192	176,474	6,254	4,450	2,597	7,964	7,626	387,913	326,552	17,213	2,042	3,919	16,337
Automobile and truck dealers.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,576	146,364	124,475	3,150	624	705	5,150
Gasoline service stations.....	2,641	128,865	94,036	5,255	1,430	941	3,979	4,644	314,494	256,878	16,897	2,291	1,607	14,711
Apparel and accessory stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,290	62,725	42,416	4,993	519	412	6,243
Furniture, home furnishings, and equipment stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,708	120,376	83,498	7,277	1,553	1,732	10,439
Eating and drinking places.....	1,907	37,230	24,591	4,380	1,239	747	1,132	7,792	219,403	127,343	34,383	5,743	4,463	17,061
Other retail stores.....	2,654	121,283	84,618	9,576	3,081	2,142	8,102	8,901	411,948	306,302	24,558	4,084	4,773	32,412
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,001	35,072	26,322	2,343	580	2,181	2,181
Finance, insurance, and real estate.....	3,317	25,675	4,043	2,967	660	1,797	6,720	12,728	116,037	25,026	5,740	1,486	3,887	41,283
Insurance agents, brokers, and service.....	1,342	15,122	3,164	1,615	178	543	4,203	4,611	43,222	9,992	2,701	1,238	1,430	17,437
Real estate.....	1,836	8,892	879	1,157	397	1,143	1,772	7,653	69,355	15,015	2,910	1,232	2,223	22,048
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	454	3,460	19	129	16	234	1,798
Services.....	14,970	148,775	34,065	20,086	2,737	8,898	46,094	49,543	580,564	117,518	64,276	7,474	24,978	217,611
Hotels, rooming houses, camps, and other lodging places.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,468	29,640	4,534	3,298	1,355	3,918	4,543
Personal services.....	4,900	32,667	8,433	5,537	822	2,248	7,923	12,549	123,380	23,573	22,108	2,362	8,521	28,638
Laundries, laundry services, cleaning and dyeing plants.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,390	43,945	7,583	8,300	1,040	5,730	2,346
Beauty and barber shops.....	3,246	17,804	4,831	2,881	302	695	5,806	7,411	55,041	7,827	12,516	857	1,077	20,503
Other personal services.....	839	6,066	2,936	778	106	272	869	2,748	24,394	8,163	1,292	465	1,714	5,769
Business services.....	852	10,579	3,164	2,260	177	469	2,003	2,931	29,831	5,752	2,725	425	1,106	12,502
Automobile and other repair services.....	3,215	28,141	15,263	932	421	1,346	5,840	5,651	119,208	67,158	5,795	1,492	2,763	23,806
Automobile parking, repair, and services.....	1,085	12,267	8,463	639	155	1,202	2,265	4,157	74,715	46,990	3,914	1,048	1,651	11,193
Repair services, except automobile.....	2,130	14,904	7,117	293	266	1,054	3,574	5,424	44,493	20,168	1,881	1,048	1,112	12,613
Amusement and recreation services, including motion pictures.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,104	12,067	2,421	1,281	157	677	2,106
Medical services.....	2,083	40,667	3,671	4,251	446	1,978	21,147	8,595	182,302	11,100	19,386	1,245	5,347	104,707
Offices of physicians and surgeons.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,462	29,398	3,118	11,249	691	2,964	60,189
Offices of dentists and dental surgeons.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,731	39,210	2,231	4,085	207	892	21,328
Other medical services.....	950	5,417	1,184	443	36	353	2,295	4,402	43,694	5,751	4,052	347	1,491	23,190
Educational services.....	985	5,635	855	2,690	195	281	1,777	1,819	13,203	1,118	1,295	97	484	2,477
Legal services.....	865	9,472	287	1,148	110	497	4,748	2,627	38,257	1,325	4,346	131	1,034	22,165
Engineering and architectural services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,128	17,934	591	3,577	126	685	8,049
Accounting, auditing, and bookkeeping services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,747	7,869	284	382	36	244	4,672
Other services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,747	6,873	662	83	43	199	3,941
Nature of business not allocable.....	1,544	16,730	8,490	1,545	472	987	2,154	1,258	8,387	3,399	1,150	121	255	2,284

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT —Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	NEBRASKA					NEW JERSEY					Net profit (less loss) (Thousand dollars)
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	
All industries.....	155,485	2,937,484	1,899,110	87,058	73,802	166,972	380,748	203,067	4,850,307	2,792,632	305,052	56,690	143,889	826,704				
Agriculture, forestry, and fisheries.....	102,923	1,511,813	945,186	5,404	52,255	131,323	209,320	16,193	236,932	156,226	5,547	8,200	18,786	14,762				
Farms.....	100,608	1,472,604	931,915	-	51,428	129,051	201,097	16,193	189,380	139,862	165	7,437	15,975	4,863				
Field crop farms.....	38,095	372,013	152,745	-	18,886	46,611	104,403	11,392	71,555	4,555	-	745	1,085	1,387				
Fruit, tree nut, and vegetable farms.....	(2)	(2)	(2)	-	(2)	(2)	(2)	3,024	47,037	32,537	-	1,680	3,192	3,192				
Livestock farms.....	59,805	1,076,389	764,251	-	31,441	79,363	95,368	6,092	116,351	90,995	100	4,221	9,638	1,536				
Farms, not elsewhere classified.....	2,403	21,938	14,028	-	1,046	2,821	795	2,145	18,417	12,175	64	771	2,060	4,799				
Other agriculture, forestry, and fisheries.....	2,315	39,209	13,271	5,404	827	2,272	8,223	3,540	47,552	16,364	5,382	783	2,811	9,899				
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	91	1,970	533	77	45	315	1,378				
Contract construction.....	8,432	162,974	112,142	7,901	1,975	3,155	23,916	23,879	496,764	303,476	22,621	5,456	15,391	94,530				
General contractors.....	776	51,533	47,844	1,191	300	421	1,128	3,825	133,541	96,150	3,367	1,421	2,296	16,642				
Special trade contractors.....	7,519	106,622	61,553	6,339	1,590	2,584	197,443	19,287	346,669	197,443	17,475	3,785	11,744	73,634				
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	767	16,554	9,883	1,779	250	621	2,234				
Manufacturing.....	898	50,306	39,397	1,651	472	810	3,977	7,069	200,744	119,291	9,905	5,498	8,647	25,251				
Transportation, communication, electric, gas, and sanitary services.....	3,437	44,571	15,027	2,063	1,926	4,424	5,425	10,351	143,866	17,999	14,456	3,003	14,967	31,723				
Motor freight transportation and warehousing, terminals, and related services.....	3,096	41,934	13,946	1,971	1,846	4,295	4,610	6,106	118,956	16,678	13,256	2,709	11,744	21,876				
Other transportation, communication, electric, gas, and sanitary services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,245	24,910	1,321	1,200	294	3,223	9,847				
Wholesale and retail trade.....	16,851	886,526	698,030	43,169	12,319	13,627	52,715	57,249	2,647,890	1,991,778	138,826	18,616	37,637	217,820				
Wholesale trade.....	2,392	145,314	115,747	7,048	947	2,320	9,805	12,073	614,060	487,617	16,983	2,097	6,711	53,740				
Groceries and related products.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,794	228,049	196,719	6,774	670	1,487	11,277				
Other wholesale trade.....	2,054	115,126	87,320	6,925	888	2,182	9,062	9,279	386,011	290,898	10,209	1,427	5,224	42,463				
Retail trade.....	14,121	727,447	569,824	35,821	11,243	11,001	43,002	44,634	1,995,473	1,475,973	119,937	16,203	30,481	159,837				
General merchandise stores.....	646	7,505	5,782	208	165	249	412	3,231	69,611	47,299	3,279	407	1,174	8,060				
Food stores.....	1,818	186,525	156,791	6,695	1,355	2,124	8,082	10,106	529,115	425,133	20,724	3,173	7,821	36,871				
Automobile and truck dealers.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	977	50,916	42,787	1,357	221	206	3,198				
Gasoline service stations.....	2,313	139,787	112,013	4,824	5,367	1,434	6,574	4,575	342,378	274,016	22,589	1,412	1,851	17,184				
Apparel and accessory stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,598	148,097	100,337	10,391	1,536	2,173	13,406				
Furniture, home furnishings, and equipment stores.....	906	44,975	34,513	930	772	683	2,861	1,703	102,064	68,206	8,969	676	1,145	7,728				
Furniture, home furnishings, and equipment stores.....	3,047	108,119	71,998	10,124	1,357	2,941	8,584	8,683	234,823	140,187	21,827	4,459	7,521	28,702				
Eating and drinking places.....	4,765	183,485	143,215	9,151	1,782	3,059	14,385	11,761	518,469	378,008	30,801	4,319	8,590	44,688				
Other retail stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)				
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)				
Finance, insurance, and real estate.....	5,407	55,902	12,164	4,100	1,092	2,593	20,226	14,924	172,732	28,409	17,025	2,619	6,651	58,970				
Insurance agents, brokers, and service.....	2,162	30,149	1,831	2,084	167	670	8,051	5,305	72,008	13,615	9,270	421	2,605	25,275				
Real estate.....	2,667	33,537	10,128	1,932	901	1,873	11,007	6,901	84,442	12,619	3,167	1,936	3,768	29,781				
Finance, insurance, and real estate, not elsewhere classified.....	578	2,203	205	84	24	50	1,168	8,728	16,282	2,175	4,588	262	338	3,714				
Services.....	16,843	215,314	76,069	20,898	3,390	9,652	64,411	72,623	148,447	174,709	96,517	13,239	41,479	383,619				
Hotels, rooming houses, camps, and other lodging places.....	1,546	61,216	41,713	5,113	748	1,790	5,203	3,443	27,420	3,990	2,660	2,854	5,148	923				
Personal services.....	4,499	30,147	6,787	3,545	642	2,270	8,757	13,277	135,321	35,787	16,148	2,667	6,441	40,157				
Laundries, laundry services, cleaning and dyeing plants.....	578	3,236	309	396	115	62	400	2,407	27,187	6,701	2,586	398	1,887	5,833				
Beauty and barber shops.....	2,476	12,015	1,379	2,437	131	1,192	4,827	7,909	63,413	11,160	11,200	1,379	2,029	23,175				
Other personal services.....	1,445	14,896	5,099	712	396	1,192	3,530	2,961	44,721	17,926	2,362	890	2,525	11,149				
Business services.....	1,544	8,998	2,884	169	308	1,686	1,598	9,337	73,059	22,631	3,012	388	3,609	24,930				
Automobile and other repair services.....	3,577	30,194	15,735	2,143	455	881	6,020	8,113	94,084	44,103	5,354	1,220	3,631	21,842				
Automobile parking, repair, and services.....	1,204	17,751	8,320	2,143	243	360	3,826	3,485	59,578	31,070	4,568	698	2,236	10,867				
Repair services, except automobile.....	2,373	12,443	7,435	1,431	212	501	2,777	3,628	24,516	13,033	786	522	1,395	10,975				
Amusement and recreation services, including motion pictures.....	1,039	11,250	3,238	1,544	459	894	1,974	3,412	37,679	15,028	5,687	533	1,466	6,074				
Medical services.....	2,221	55,052	1,154	6,346	424	1,524	29,852	17,420	372,095	35,860	34,023	3,856	14,011	202,241				
Offices of physicians and surgeons.....	688	27,495	1,695	3,701	221	762	14,981	6,552	191,783	6,785	15,236	1,651	7,620	118,763				
Offices of dentists and dental surgeons.....	525	1,552	1,523	1,523	105	463	8,793	3,929	115,411	13,620	5,096	1,054	3,883	55,379				
Other medical services.....	1,008	12,005	2,878	1,122	88	299	5,898	6,939	64,901	13,455	5,096	1,151	2,508	28,199				
Educational services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,910	23,244	870	8,400	532	1,502	4,068				
Legal services.....	1,032	13,034	183	1,255	299	360	8,305	4,746	99,035	4,293	13,063	527	3,077	50,679				
Engineering and architectural services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,413	36,928	16,052	3,938	307	641	8,905				
Accounting, auditing, and bookkeeping services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,711	24,878	161	4,002	222	1,024	13,402				
Other services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,841	24,694	5,934	630	133	929	10,298				
Nature of business not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	578	962	211	78	14	16	407				

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	NEW YORK, TOTAL					ALBANY DISTRICT (New York)					Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	606,434	13,642,735	7,781,387	811,338	184,860	368,590	2,327,445	1,624,180	1,048,164	88,053	23,960	58,159	179,846	1,624,180	1,048,164	88,053	23,960	58,159	179,846
Agriculture, forestry, and fisheries.....	74,308	701,155	437,032	8,014	26,606	90,418	37,409	144,210	96,678	1,694	5,219	18,202	3,943	137,646	95,985	16	4,996	17,973	3,943
Farms.....	67,943	638,352	418,387	2,093	25,502	87,153	22,157	137,646	95,985	16	4,996	17,973	2,611	137,646	95,985	16	4,996	17,973	2,611
Field crop farms.....	8,318	25,857	16,486	4	2,604	2,384	1,384	1,612	985	-	-	584	1,420	1,612	985	-	-	1,073	1,420
Fruit, tree nut, and vegetable farms.....	8,408	89,329	57,749	469	4,087	10,282	5,902	20,996	16,883	16	772	2,002	1,259	20,996	16,883	16	772	2,002	1,259
Livestock farms.....	44,594	476,511	317,172	345	16,767	66,800	15,462	106,586	73,214	-	3,381	14,118	3,693	106,586	73,214	-	3,381	14,118	3,693
Farms, not elsewhere classified.....	6,623	46,655	26,980	1,275	2,044	4,122	4,177	8,452	4,816	(2)	(2)	780	597	8,452	4,816	(2)	(2)	780	597
Other agriculture, forestry, and fisheries.....	6,365	62,803	18,665	5,921	1,104	3,265	15,252	948	(2)	(2)	(2)	(2)	(2)	948	(2)	(2)	(2)	(2)	(2)
Mining.....	705	11,427	3,163	220	343	1,458	13,626	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	51,028	987,035	579,516	56,095	14,749	26,292	177,309	160,736	100,919	8,878	2,815	3,746	23,871	160,736	100,919	8,878	2,815	3,746	23,871
General contractors.....	6,439	347,259	247,305	15,917	4,793	7,910	32,960	12,248	82,385	4,151	1,517	1,764	6,041	12,248	82,385	4,151	1,517	1,764	6,041
Special trade contractors.....	42,883	616,518	321,522	38,167	9,386	17,833	139,020	64,408	31,941	4,727	872	1,806	16,416	64,408	31,941	4,727	872	1,806	16,416
Contractors not allocable.....	1,706	23,258	10,689	2,011	570	549	5,329	542	6,593	-	-	176	1,414	542	6,593	-	-	176	1,414
Manufacturing.....	17,285	732,805	497,155	32,481	11,256	13,942	74,776	22,344	15,904	763	524	1,371	1,392	22,344	15,904	763	524	1,371	1,392
Transportation, communication, electric, gas, and sanitary services.....	19,758	268,958	51,526	32,242	7,226	22,234	63,712	21,022	1,131	1,954	686	2,663	6,021	21,022	1,131	1,954	686	2,663	6,021
Motor freight transportation and warehousing, terminals, and related services.....	9,353	171,422	33,583	23,941	5,194	14,522	35,761	18,052	837	1,748	640	2,327	5,019	18,052	837	1,748	640	2,327	5,019
Other transportation, communication, electric, gas, and sanitary services.....	10,405	97,536	17,943	8,301	2,032	7,712	27,951	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade.....	158,433	7,421,918	5,506,279	373,936	76,394	92,790	623,016	982,039	756,075	50,744	8,673	15,122	57,925	982,039	756,075	50,744	8,673	15,122	57,925
Wholesale trade.....	38,119	2,194,504	1,675,609	71,187	12,848	18,980	202,933	95,537	68,197	5,151	738	1,927	9,392	95,537	68,197	5,151	738	1,927	9,392
Groceries and related products.....	3,612	648,231	561,713	16,933	2,141	3,454	31,373	12,141	31,373	(2)	(2)	(2)	(2)	12,141	31,373	(2)	(2)	(2)	(2)
Other wholesale trade.....	32,107	1,546,273	1,113,896	54,254	10,707	15,526	171,554	71,914	48,556	4,250	631	1,720	8,140	71,914	48,556	4,250	631	1,720	8,140
Retail trade.....	118,586	5,137,144	3,779,557	300,149	62,861	72,594	413,102	869,089	674,627	44,957	7,766	12,954	47,150	869,089	674,627	44,957	7,766	12,954	47,150
General merchandise stores.....	8,216	214,478	150,743	11,496	1,595	3,701	22,223	77,404	59,404	4,779	458	1,291	4,636	77,404	59,404	4,779	458	1,291	4,636
Food stores.....	29,891	1,862,085	1,184,784	42,758	9,515	16,401	109,159	165,841	138,527	4,154	856	2,256	9,472	165,841	138,527	4,154	856	2,256	9,472
Automobile and truck dealers.....	1,725	200,014	172,401	4,541	1,016	6,824	6,824	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline service stations.....	9,488	624,272	496,806	31,701	6,887	5,248	32,431	111,246	93,354	3,264	391	837	5,971	111,246	93,354	3,264	391	837	5,971
Apparel and accessory stores.....	295,325	201,178	177,314	2,987	2,592	3,662	31,662	34,590	23,290	2,094	273	291	3,462	34,590	23,290	2,094	273	291	3,462
Furniture, home furnishings, and equipment stores.....	8,341	390,477	264,446	39,383	6,291	6,931	22,496	42,042	31,290	2,563	326	730	2,691	42,042	31,290	2,563	326	730	2,691
Furniture, home furnishings, and equipment stores.....	8,341	390,477	264,446	39,383	6,291	6,931	22,496	42,042	31,290	2,563	326	730	2,691	42,042	31,290	2,563	326	730	2,691
Eating and drinking places.....	30,776	1,362,185	974,335	84,704	16,200	19,135	128,818	250,040	187,347	18,254	2,570	4,127	16,368	250,040	187,347	18,254	2,570	4,127	16,368
Other retail stores.....	1,728	70,270	51,113	2,600	685	1,216	6,981	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade not allocable.....	38,421	513,621	182,729	31,987	7,159	14,331	143,196	26,521	2,916	1,459	592	1,294	11,432	26,521	2,916	1,459	592	1,294	11,432
Finance, insurance, and real estate.....	16,565	167,845	24,726	13,216	1,455	3,851	64,396	18,846	1,819	1,314	226	515	6,956	18,846	1,819	1,314	226	515	6,956
Insurance agents, brokers, and service.....	19,210	207,171	50,837	13,686	5,053	9,794	62,531	3,213	997	145	350	779	4,245	3,213	997	145	350	779	4,245
Real estate.....	1,746	156,605	107,166	5,145	671	686	13,849	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate, not elsewhere classified.....	245,299	3,005,125	523,958	276,352	41,125	107,064	1,211,310	266,788	74,537	22,550	5,450	15,754	74,801	266,788	74,537	22,550	5,450	15,754	74,801
Hotels, rooming houses, camps, and other lodging places.....	9,911	95,037	19,406	8,537	6,284	14,733	2,990	3,125	14,795	3,099	1,845	5,874	20	3,125	14,795	3,099	1,845	5,874	20
Personal services.....	50,617	406,119	106,740	37,822	6,726	16,778	117,696	5,121	7,762	2,232	655	2,081	7,837	5,121	7,762	2,232	655	2,081	7,837
Laundries, laundry services, cleaning and dyeing plants.....	11,382	139,750	47,010	10,478	2,412	6,435	28,420	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops.....	23,401	129,284	20,055	20,784	2,412	4,543	45,312	12,755	1,491	2,132	189	484	5,011	12,755	1,491	2,132	189	484	5,011
Other personal services.....	15,834	137,085	39,675	6,560	1,904	5,800	43,964	1,904	3,705	39	275	648	2,942	1,904	3,705	39	275	648	2,942
Business services.....	28,441	282,288	76,617	27,553	2,923	7,557	87,457	2,016	3,918	1,245	162	747	3,352	2,016	3,918	1,245	162	747	3,352
Automobile and other repair services.....	22,778	292,253	164,451	11,272	4,865	8,098	53,062	3,338	41,444	3,584	922	1,450	5,530	3,338	41,444	3,584	922	1,450	5,530
Automobile parking, repair, and services.....	9,991	192,457	123,117	9,079	3,646	4,559	24,052	1,874	37,523	3,504	762	276	2,300	1,874	37,523	3,504	762	276	2,300
Repair services, except automobile.....	12,787	99,796	41,594	2,193	1,219	3,539	29,010	1,464	5,951	20	160	74	2,330	1,464	5,951	20	160	74	2,330
Amusement and recreation services, including motion pictures.....	11,531	28,445	28,068	12,565	2,229	1,968	13,968	1,577	2,075	112	415	786	956	1,577	2,075	112	415	786	956
Medical services.....	55,121	1,068,802	63,563	88,476	11,051	37,734	597,647	3,145	3,436	7,815	1,084	3,057	39,351	3,145	3,436	7,815	1,084	3,057	39,351
Offices of physicians and surgeons.....	24,742	659,256	22,029	48,840	6,152	24,119	398,340	4,585	1,857	4,170	577	1,825	28,276	4,585	1,857	4,170	577	1,825	28,276
Offices of dentists and dental surgeons.....	10,292	247,102	16,093	20,644	2,231	8,504	126,215	1,501	(2)	(2)	(2)	(2)	(2)	1,501	(2)	(2)	(2)	(2)	(2)
Other medical services.....	20,090	162,444	25,481	18,992	2,668	5,111	73,092	1,273	12,384	2,459	298	704	4,553	1,273	12,384	2,459	298	704	4,553
Educational services.....	7,280	33,657	2,741	3,398	403	1,906	13,013	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services.....	22,227	335,964	7,117	44,719	2,971	7,318	168,461	1,593	372	3,415	216	974	12,434	1,593	372	3,415	216	974	12,434
Engineering and architectural services.....	4,584	109,676	33,990	19,519	1,751	1,723	27,004	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services.....	21,544	112,864	2,746	16,281	1,208	2,922	60,293	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services.....	11,462	142,020	18,479	6,213	714	2,482	61,719	3,398	452	100	28	166	1,548	3,398	452	100	28	166	1,548
Nature of business not allocable.....	1,197	691	9	11	2	21	343	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	BROOKLYN DISTRICT (New York)							BUFFALO DISTRICT (New York)							Net profit (less loss) (Thousand dollars)
			Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)				
All industries.....	191,434	4,631,703	2,622,482	252,621	58,860	93,787	867,152	186,520	3,393,911	2,007,245	204,498	54,431	148,824	512,537			
Agriculture, forestry, and fisheries.....	3,610	67,742	35,104	4,894	2,050	3,773	9,659	53,310	447,225	274,141	336	17,439	62,220	32,116			
Farms.....	1,330	36,382	25,118	1,669	1,582	2,365	2,747	51,237	434,236	269,685	51	17,294	61,177	28,994			
Field crop farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6,615	21,221	12,677	-	1,774	4,318	1,828			
Fruit, tree nut, and vegetable farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6,058	57,369	34,859	-	2,417	7,163	5,380			
Livestock farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	33,904	333,015	209,642	-	12,022	47,376	20,869			
Farms, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,660	22,631	12,507	51	1,081	2,320	3,473			
Other agriculture, forestry, and fisheries.....	2,280	31,360	9,986	3,225	468	1,408	6,912	2,073	12,989	4,456	285	145	1,043	3,222			
Mining.....	56	616	8	5	29	22	238	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Contract construction.....	14,895	358,174	207,333	21,392	5,353	7,904	62,795	18,966	303,009	182,400	15,908	3,999	11,455	54,276			
General contractors.....	1,787	104,936	65,153	8,753	1,566	2,971	9,844	2,571	117,472	89,642	1,565	1,343	2,688	13,300			
Special trade contractors.....	12,557	248,477	140,586	12,409	3,741	4,891	51,383	16,197	184,827	92,547	14,343	2,649	8,711	40,697			
Contractors not allocable.....	551	4,761	1,594	230	46	42	1,568	(2)	(2)	(2)	-	(2)	(2)	(2)			
Manufacturing.....	7,858	404,391	284,161	10,811	5,951	4,904	40,842	3,212	107,194	66,055	12,312	1,718	4,429	8,642			
Transportation, communication, electric, gas, and sanitary services.....	9,292	134,108	39,073	9,534	2,646	8,595	33,440	5,126	63,663	5,914	9,507	2,034	8,050	12,607			
Motor freight transportation and warehousing, terminals, and related services.....	3,767	75,748	25,043	6,488	1,759	4,058	17,938	2,962	52,065	4,737	8,516	1,769	6,661	9,718			
Other transportation, communication, electric, gas, and sanitary services.....	5,525	58,360	14,030	3,046	887	4,537	15,502	2,164	11,598	1,177	991	265	1,389	2,889			
Wholesale and retail trade.....	56,493	2,570,760	1,889,555	114,688	26,450	29,165	250,396	43,292	1,790,151	1,327,763	100,884	18,862	30,132	139,009			
Wholesale trade.....	15,606	899,938	689,638	28,692	5,034	6,956	85,280	7,696	310,250	219,996	12,911	2,682	6,220	32,470			
Groceries and related products.....	2,524	214,182	179,376	7,011	945	1,651	13,116	1,579	64,709	64,709	6,445	186	975	6,854			
Other wholesale trade.....	13,072	685,725	510,262	21,681	4,089	5,305	72,164	6,117	227,049	155,287	9,266	2,496	5,245	25,616			
Retail trade.....	39,957	1,635,160	1,175,832	84,663	21,050	21,419	160,919	35,456	1,477,456	1,105,979	87,916	16,143	23,888	106,163			
General merchandise stores.....	2,525	59,314	36,862	3,647	3,570	962	9,239	3,134	43,995	33,349	852	288	1,120	3,416			
Food stores.....	12,213	515,061	405,612	15,951	4,315	5,203	45,256	7,626	441,437	373,385	11,251	1,946	5,228	25,044			
Automobile and truck dealers.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	727	55,426	46,970	1,812	266	322	2,637			
Gasoline service stations.....	2,366	172,772	134,327	8,905	2,711	1,505	9,856	3,936	244,671	192,762	14,850	2,463	3,233	12,961			
Apparel and accessory stores.....	3,197	117,597	79,328	6,242	1,429	1,475	15,441	1,724	50,163	37,026	3,026	400	588	3,031			
Furniture, home furnishings, and equipment stores.....	2,616	93,419	65,156	6,135	990	1,058	9,236	2,753	86,464	58,332	7,197	989	1,621	7,390			
Furniture, home furnishings, and equipment stores.....	6,439	186,900	101,485	19,131	5,444	5,208	20,942	7,716	176,698	92,844	25,238	5,316	6,436	18,160			
Eating and drinking places.....	10,144	458,639	327,502	24,374	5,302	5,876	49,253	8,840	379,002	271,311	23,690	4,475	6,250	33,924			
Other retail trade.....	930	35,693	24,085	1,333	366	790	4,197	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Wholesale and retail trade not allocable.....																	
Finance, insurance, and real estate.....	16,852	152,625	28,994	13,442	3,069	5,901	53,580	7,626	74,219	26,441	4,485	793	2,686	21,223			
Insurance agents, brokers, and service.....	7,584	55,076	7,581	4,040	427	1,563	24,615	3,232	38,335	12,163	3,746	254	1,085	12,572			
Real estate.....	7,964	86,520	20,977	7,937	2,467	3,865	24,284	4,017	35,507	14,278	739	539	1,564	8,476			
Finance, insurance, and real estate, not elsewhere classified.....	1,304	11,029	436	1,465	175	473	4,681	(2)	(2)	(2)	-	-	(2)	(2)			
Services.....	81,712	943,209	138,254	77,855	13,312	33,523	416,311	54,578	633,819	121,767	60,878	9,456	29,601	244,180			
Hotels, rooming houses, camps, and other lodging places.....	1,503	17,504	653	1,461	1,753	2,708	1,484	2,359	23,231	4,395	2,293	1,755	4,206	1,612			
Personal services.....	17,202	139,618	35,487	14,577	2,394	4,875	41,617	13,727	107,685	28,913	9,781	1,799	5,664	34,704			
Laundries, laundry services, cleaning and dyeing plants.....	4,355	52,946	20,339	3,102	1,041	2,084	11,251	2,029	25,902	7,007	3,860	473	1,798	5,810			
Beauty and barber shops.....	6,418	47,643	6,883	10,497	1,040	1,602	14,206	8,462	32,715	4,864	2,186	436	1,152	16,146			
Other personal services.....	6,429	39,029	8,265	978	313	1,189	16,160	3,236	17,042	3,735	890	2,714	12,748	12,748			
Business services.....	9,896	79,949	18,028	6,723	857	2,558	30,067	5,844	42,839	9,967	4,669	424	1,121	12,953			
Automobile and other repair services.....	7,527	94,874	48,092	1,457	1,766	2,382	23,945	7,579	79,833	45,847	3,170	1,398	2,843	13,645			
Automobile parking, repair, and services.....	2,525	47,928	26,540	1,109	1,132	1,191	8,991	4,026	58,350	39,894	1,039	1,088	8,593	8,593			
Repair services, except automobile.....	4,992	46,926	13,524	1,068	954	1,301	3,524	3,524	21,483	9,953	1,131	220	1,176	5,095			
Amusement and recreation services, including motion pictures.....	3,587	46,191	10,594	5,117	1,089	2,027	9,447	1,174	11,949	1,361	2,235	200	1,183	2,134			
Medical services.....	19,680	352,693	15,665	24,764	3,431	13,027	120,127	12,957	245,022	21,507	24,273	2,888	10,230	135,985			
Offices of physicians and dentists.....	9,206	218,740	4,837	13,191	2,037	9,058	133,888	4,443	132,033	5,313	11,423	1,199	5,316	83,914			
Offices of dentists and surgical surgeons.....	4,068	97,135	7,670	855	2,901	5,050	50,938	2,853	58,422	5,355	4,519	469	2,917	30,919			
Other medical services.....	6,406	36,818	3,158	3,503	539	1,681	18,331	5,661	10,839	8,331	1,220	1,997	21,552	21,552			
Educational services.....	2,212	10,352	483	1,572	146	586	4,546	1,204	5,567	506	168	51	377	1,997			
Legal services.....	8,474	107,301	3,174	12,806	928	2,534	54,040	3,347	44,508	2,283	6,653	418	1,671	23,821			
Engineering and architectural services.....	1,457	16,750	393	2,105	393	402	26,693	1,157	26,693	5,488	5,488	415	500	8,080			
Accounting, auditing, and bookkeeping services.....	5,398	52,700	895	6,675	490	1,341	29,236	1,478	10,816	849	1,705	145	315	5,614			
Other services.....	4,776	25,317	3,411	598	65	470	12,552	1,652	6,713	631	466	53	315	3,615			
Nature of business not allocable.....	(2)	(2)	-	-	-	-	(2)	(2)	(2)	-	-	-	-	(2)			

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	MANHATTAN DISTRICT (New York)					NORTH CAROLINA							
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wage (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	158,035	3,992,941	2,103,496	266,166	47,609	67,780	767,910	260,795	4,056,907	2,452,097	275,063	68,539	154,834	498,875
Agriculture, forestry, and fisheries.....	3,712	41,978	31,129	1,090	1,898	6,223	18,309	138,826	742,311	419,523	2,662	14,810	76,304	120,676
Farms.....	2,373	30,088	27,686	357	1,630	5,638	12,059	135,244	713,754	406,651	-	14,005	73,876	118,417
Field crop farms.....	535	2,190	2,311	-	228	499	1,271	103,355	546,452	288,431	-	10,630	54,511	113,110
Fruit, tree nut, and vegetable farms.....	(2)	(2)	(2)	-	(2)	(2)	(2)	3,436	21,881	13,205	-	483	2,176	1,664
Livestock farms.....	895	20,332	20,593	329	1,004	4,266	19,627	20,660	129,974	96,638	-	2,463	14,601	1,995
Farms, not elsewhere classified.....	725	5,413	3,438	28	313	664	1,153	7,793	15,447	8,377	-	429	2,586	2,048
Other agriculture, forestry, and fisheries.....	1,339	11,890	3,443	733	268	585	3,786	3,582	28,557	12,872	2,662	805	2,428	2,259
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	8,937	165,116	88,864	9,917	2,582	3,187	36,367	17,009	402,496	193,703	50,516	5,505	10,108	44,677
General contractors.....	3,833	38,984	30,125	1,448	367	487	3,775	3,395	239,932	137,588	21,096	2,732	5,077	14,259
Special trade contractors.....	7,749	118,406	56,448	6,688	2,124	2,425	30,524	12,910	159,102	53,945	29,405	2,749	4,981	29,663
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	5,089	198,876	131,035	8,595	3,063	3,238	23,900	5,679	156,159	74,328	17,963	3,931	9,701	16,973
Transportation, communication, electric, gas, and sanitary services.....	3,406	50,165	5,408	11,247	1,860	2,926	11,644	5,637	93,006	6,135	15,289	5,055	8,908	8,834
Motor freight transportation and warehousing, terminals, and related services.....	1,191	25,557	2,966	7,189	1,026	1,476	3,086	3,787	80,202	4,043	11,884	4,653	8,378	6,624
Other transportation, communication, electric, gas, and sanitary services.....	2,215	24,608	2,442	4,058	834	1,450	8,558	1,850	12,804	2,092	3,405	402	530	2,210
Wholesale and retail trade.....	39,580	2,078,968	1,532,886	107,620	22,409	18,371	175,686	42,855	2,074,235	1,610,451	122,799	29,534	23,787	113,384
Wholesale trade.....	12,299	888,810	697,778	24,433	4,394	3,877	75,791	6,487	336,836	250,529	16,234	2,484	5,542	30,251
Groceries and related products.....	1,525	327,225	297,987	19,987	3,923	621	10,157	1,489	98,507	83,661	3,800	5,941	1,131	4,128
Other wholesale trade.....	10,774	561,585	399,791	19,057	3,471	3,256	65,634	4,998	238,329	166,868	12,434	1,543	4,411	26,123
Retail trade.....	27,127	1,175,439	823,119	82,613	17,902	14,333	98,870	35,781	1,674,048	1,309,136	102,772	26,612	17,682	79,456
General merchandise stores.....	1,480	34,165	21,098	2,218	2,79	328	4,878	4,956	126,901	104,284	2,953	2,352	1,473	7,682
Food stores.....	6,700	339,746	267,260	11,402	2,398	3,714	29,387	9,402	411,640	348,875	14,177	7,886	4,573	14,669
Automobile and truck dealers.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,190	231,415	200,669	10,734	1,141	263	4,284
Gasoline service stations.....	1,221	95,583	76,363	4,682	1,322	583	4,043	5,543	242,037	191,031	14,266	2,464	1,871	11,167
Apparel and accessory stores.....	2,474	92,975	61,277	5,952	885	238	11,728	1,016	50,046	35,883	3,800	1,184	353	3,755
Furniture, home furnishings, and equipment stores.....	2,308	168,552	109,668	23,488	3,986	3,522	3,179	1,043	85,720	61,817	9,769	1,242	978	5,779
Painting and drinking places.....	5,086	151,482	82,791	16,239	5,061	2,992	16,728	4,376	149,268	97,139	17,337	4,264	3,284	8,038
Other retail stores.....	7,753	274,504	188,175	18,386	3,853	2,882	29,273	8,255	377,021	269,438	31,936	6,079	4,887	24,282
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	587	63,351	50,786	3,793	438	563	3,677
Finance, insurance, and real estate.....	10,554	260,256	124,378	12,601	2,705	4,450	56,961	10,576	97,693	29,518	4,907	1,597	3,924	31,675
Insurance agents, brokers, and service.....	3,643	97,587	3,063	6,116	528	688	20,253	3,918	31,196	401	2,867	341	1,281	14,702
Real estate.....	5,716	75,931	14,385	4,805	1,697	3,586	25,946	6,408	64,154	29,113	1,997	1,164	2,573	12,550
Finance, insurance, and real estate, not elsewhere classified.....	1,195	126,738	106,730	1,680	480	176	10,762	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	86,183	1,191,309	189,400	115,069	12,907	28,186	476,018	37,730	437,639	84,304	59,416	7,216	19,963	156,344
Hotels, rooming houses, camps, and other lodging places.....	1,824	12,507	937	1,684	931	1,945	1,126	1,971	15,212	1,184	1,587	649	1,741	2,766
Personal services.....	14,567	129,393	34,578	11,232	1,878	4,158	33,538	10,971	98,662	21,746	18,830	2,472	4,058	21,314
Laundries, laundry services, cleaning and dyeing plants.....	4,220	54,206	17,098	3,455	705	1,604	11,475	922	16,423	5,292	2,134	782	1,250	1,177
Beauty and barber shops.....	5,562	36,171	6,817	5,969	747	1,305	9,949	7,552	32,784	8,385	12,627	961	1,675	16,742
Other personal services.....	39,016	10,663	1,808	426	1,249	1,808	12,114	2,497	29,455	8,069	4,069	729	1,133	3,395
Business services.....	10,685	141,446	44,704	14,916	1,480	2,131	41,085	1,989	14,967	1,043	3,026	164	544	5,069
Automobile and other repair services.....	4,334	57,444	31,101	2,121	869	1,423	9,942	2,266	68,141	36,561	6,744	1,240	2,233	9,602
Automobile parking, repair, and services.....	1,556	34,642	23,135	1,427	664	725	3,311	3,016	34,873	20,547	2,663	626	1,147	4,694
Repair services, except automobile.....	2,778	22,802	7,966	694	205	698	6,631	3,250	33,268	16,014	4,081	614	1,086	4,908
Amusement and recreation services, including motion pictures.....	4,153	38,891	14,018	6,097	527	1,817	11,293	1,812	32,828	11,293	3,467	846	4,373	3,253
Medical services.....	19,343	400,323	22,955	31,627	3,648	10,807	219,184	6,319	147,833	10,638	15,747	1,215	4,678	89,708
Offices of physicians and surgeons.....	9,592	263,398	4,022	20,056	2,339	7,920	152,292	2,329	91,840	4,137	10,027	695	3,253	56,548
Offices of dentists and dental surgeons.....	3,000	78,450	7,966	6,872	698	2,158	38,236	1,220	34,769	1,373	3,952	343	965	19,461
Other medical services.....	6,750	58,675	10,967	4,699	611	729	28,656	2,770	21,224	5,128	1,768	177	460	9,699
Educational services.....	3,284	19,566	1,372	6,505	206	890	5,789	2,562	8,320	4,04	2,308	95	371	2,135
Legal services.....	8,813	159,803	1,288	1,645	1,409	2,139	78,166	2,026	19,220	482	2,641	176	789	12,116
Engineering and architectural services.....	1,571	61,495	24,236	11,445	998	554	23,042	772	16,380	196	3,796	143	459	6,764
Accounting, auditing, and bookkeeping services.....	3,888	43,649	226	7,396	493	791	23,041	2,002	11,693	122	2,217	108	487	5,917
Other services.....	13,682	106,592	13,985	5,049	568	1,531	44,004	1,044	4,383	635	1,409	880	2,066	1,700
Nature of business not allocable.....	(2)	(2)	(2)	-	(2)	(2)	(2)	2,273	52,216	33,945	1,409	880	2,066	5,977

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
OHIO, TOTAL							
All industries.....	456,393	7,756,036	4,393,643	514,846	151,750	289,859	1,242,976
Agriculture, forestry, and fisheries.....	152,621	981,043	547,355	4,654	43,133	115,455	142,284
Farms.....	149,006	947,190	539,856	79	42,025	112,840	134,244
Field crop farms.....	55,817	276,557	147,694	-	15,734	38,661	61,379
Fruit, tree nut, and vegetable farms.....	3,612	25,511	14,784	-	943	2,371	4,285
Livestock farms.....	76,736	613,500	388,250	39	23,331	67,097	66,557
Farms, not elsewhere classified.....	12,841	33,621	19,128	3	1,997	4,311	1,823
Other agriculture, forestry, and fisheries.....	3,815	33,853	7,499	4,375	1,108	2,615	8,040
Mining.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Contract construction.....	34,895	669,889	408,369	43,879	12,076	15,557	109,464
General contractors.....	4,734	231,024	171,248	9,222	2,761	4,116	17,971
Special trade contractors.....	29,621	435,911	235,425	33,342	9,291	11,349	90,712
Contractors not allocable.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Manufacturing.....	7,338	212,524	120,780	24,202	3,557	6,934	27,465
Transportation, communication, electric, gas, and sanitary services.....	17,471	253,220	40,136	21,933	12,215	28,602	28,976
Motor freight transportation and warehousing, terminals, and related services.....	15,909	230,727	24,205	20,369	11,993	28,019	27,059
Other transportation, communication, electric, gas, and sanitary services.....	1,562	22,493	15,931	1,564	222	583	1,917
Wholesale and retail trade.....	94,017	3,909,301	2,895,913	246,793	54,315	52,028	287,042
Wholesale trade.....	14,656	717,292	525,413	26,384	4,732	10,115	79,621
Groceries and related products.....	1,441	192,420	168,517	5,886	1,407	1,407	8,665
Other wholesale trade.....	13,215	524,872	356,896	20,698	3,898	8,708	70,956
Retail trade.....	77,829	3,145,219	2,368,622	216,962	48,788	41,123	202,605
General merchandise stores.....	13,871	143,042	104,371	6,080	2,099	5,402	12,130
Food stores.....	12,623	649,662	533,554	31,619	7,222	30,584	5,940
Automobile and truck dealers.....	1,912	285,745	245,728	9,025	1,807	8,467	6,776
Gasoline and service stations.....	1,940	804,793	648,686	49,218	11,724	4,255	34,498
Apparel and accessory stores.....	2,648	90,782	59,167	6,089	1,256	1,080	10,502
Furniture, home furnishings, and equipment stores.....	2,618	134,771	76,722	7,535	1,485	1,037	10,637
Furniture, home furnishings, and equipment stores.....	15,311	475,594	270,799	65,403	14,639	11,923	45,387
Eating and drinking places.....	17,051	573,822	394,595	43,993	10,720	8,712	50,200
Other retail stores.....	1,532	46,790	31,878	3,247	759	780	4,816
Wholesale and retail trade not allocable.....	30,536	349,614	92,715	16,663	6,016	12,502	109,375
Finance, insurance, and real estate.....	7,802	115,266	18,422	9,620	699	2,995	51,022
Insurance agents, brokers, and service.....	22,087	228,898	74,068	6,225	5,222	9,305	55,860
Real estate.....	647	5,450	225	818	95	202	2,493
Finance, insurance, and real estate, not elsewhere classified.....	116,233	1,367,784	285,106	150,941	20,211	57,614	533,976
Services.....	3,454	26,128	4,703	1,534	1,265	3,530	5,608
Hotels, rooming houses, camps, and other lodging places.....	30,120	248,362	55,478	37,337	2,536	13,329	75,389
Personal services.....	3,130	65,770	13,558	9,090	1,325	6,418	9,879
Laundries, laundry services, cleaning and dyeing plants.....	20,167	117,425	13,134	20,576	1,825	3,002	46,415
Beauty and barber shops.....	6,319	65,167	12,486	7,665	1,356	3,909	15,095
Other personal services.....	12,588	127,045	47,180	10,703	1,437	3,410	34,355
Business services.....	19,559	224,610	115,599	17,955	4,108	83,858	43,262
Automobile and other repair services.....	6,627	125,810	69,078	6,323	2,741	6,232	13,618
Automobile parking, repair, and service.....	13,032	98,800	46,521	6,323	3,493	24,397	5,518
Repair services, except automobile.....	7,328	67,664	36,562	8,939	2,195	7,051	8,807
Amusement and recreation services, including motion pictures.....	21,228	485,580	36,562	48,466	4,375	15,031	282,625
Medical services.....	8,562	287,649	11,487	23,381	2,281	178,280	8,311
Offices of physicians and surgeons.....	4,304	106,041	11,780	10,335	861	2,717	59,113
Offices of dentists and dental surgeons.....	8,242	91,890	13,295	8,750	1,233	3,531	39,112
Other medical services.....	4,286	16,641	1,015	3,245	209	1,059	5,321
Legal services.....	9,883	94,462	4,019	9,356	511	1,824	57,143
Engineering and architectural services.....	2,763	36,066	6,049	8,460	496	829	12,632
Accounting, auditing, and bookkeeping services.....	4,639	27,075	620	4,052	950	1,231	14,366
Other services.....	2,845	10,951	2,631	1,021	129	455	3,710
Nature of business not allocable.....	2,426	6,736	1,096	534	134	462	3,255

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	CLEVELAND DISTRICT (Ohio)						OKLAHOMA						Net profit (less loss) (Thousand dollars)	
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)		Depreciation (Thousand dollars)
All industries.....	269,547	4,566,088	2,548,847	288,290	86,597	177,605	759,269	182,690	3,094,897	1,872,579	199,694	49,069	148,695	271,660
Agriculture, forestry, and fisheries.....	86,044	590,459	313,792	3,208	25,463	70,689	98,328	88,359	722,225	485,622	1,125	17,409	73,984	26,397
Farms.....	83,375	568,236	309,745	40	24,633	68,110	92,617	86,690	699,236	478,304	-	17,037	70,799	24,990
Field crop farms.....	35,428	187,657	77,486	40	9,962	26,810	47,173	25,367	207,511	97,822	-	5,918	28,823	35,235
Fruit, tree nut, and vegetable farms.....	2,341	17,407	10,203	-	670	1,799	2,483	1,729	12,214	5,663	-	213	1,664	2,613
Livestock farms.....	38,280	342,919	210,856	-	12,775	38,517	41,635	51,424	456,648	397,448	-	9,843	37,065	18,402
Farms, not elsewhere classified.....	7,526	20,253	11,200	-	1,226	2,384	1,326	8,174	22,863	17,371	1,125	1,063	3,247	14,456
Other agriculture, forestry, and fisheries.....	2,469	22,223	4,047	3,168	830	1,879	5,711	1,665	22,989	7,318	1,125	372	3,185	1,407
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,344	91,949	19,725	8,834	2,552	6,874	7,761
Contract construction.....	20,001	396,689	257,901	18,555	6,849	9,492	63,510	12,342	237,942	101,206	37,889	4,574	10,799	18,871
General contractors.....	3,045	142,229	107,132	3,832	1,461	2,915	12,934	2,729	135,436	60,271	23,912	3,182	6,764	12,107
Special trade contractors.....	16,719	253,246	150,408	14,677	5,368	6,385	50,063	9,206	98,414	40,412	12,947	1,338	8,882	19,862
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	4,489	126,078	75,946	12,867	1,871	3,856	15,570	1,851	64,138	32,633	9,976	1,592	5,094	2,553
Transportation, communication, electric, gas, and sanitary services.....	11,269	179,875	29,223	16,971	7,732	20,115	17,516	4,703	53,575	265	6,294	2,286	5,289	10,700
Motor freight transportation and warehousing, terminals, and related services.....	10,259	162,058	14,024	16,318	7,621	19,906	16,787	3,549	47,192	258	5,865	2,215	4,937	7,997
Other transportation, communication, electric, gas, and sanitary services.....	1,010	17,817	15,199	653	111	209	729	1,154	6,383	7	429	71	352	2,743
Wholesale and retail trade.....	59,224	2,281,444	1,666,610	146,449	29,053	33,179	174,791	27,211	1,464,973	1,157,954	83,245	12,327	15,904	65,042
Wholesale trade.....	7,902	348,648	240,759	15,509	2,296	5,614	43,284	4,142	356,146	302,151	10,339	1,386	2,748	14,277
Groceries and related products.....	557	64,264	55,935	983	207	324	4,290	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other wholesale trade.....	7,345	284,384	184,824	14,526	2,089	5,290	38,994	3,601	315,111	269,622	7,904	1,169	1,934	11,859
Retail trade.....	50,303	1,901,417	1,405,240	127,716	26,190	27,044	128,595	22,091	1,086,716	839,446	71,655	10,730	12,668	49,051
General merchandise stores.....	9,481	84,636	59,515	3,544	1,069	3,411	7,145	1,618	77,592	60,767	2,546	670	843	3,872
Food stores.....	6,683	375,471	307,078	19,214	2,943	4,204	16,544	3,074	173,081	150,377	7,662	1,612	1,217	3,477
Automobile and truck dealers.....	1,236	187,549	162,150	4,541	1,256	632	5,783	1,064	114,639	103,024	1,843	374	1,93	1,665
Gasoline service stations.....	7,463	456,573	400,071	32,393	2,792	2,671	22,834	4,358	237,578	201,508	12,248	1,196	1,748	7,137
Apparel and accessory stores.....	1,920	67,480	44,463	4,507	957	727	7,402	881	39,278	26,855	4,294	509	676	1,036
Furniture, home furnishings, and equipment stores.....	1,524	64,577	45,985	2,767	533	1,002	5,081	35,420	32,596	32,596	5,288	628	1,029	5,607
Furniture, home furnishings, and equipment stores.....	11,195	325,628	181,147	42,758	10,263	9,134	32,546	4,481	101,947	54,571	16,061	1,819	2,228	6,864
Eating and drinking places.....	10,796	299,503	204,831	17,992	6,377	5,263	31,260	5,494	289,181	209,748	21,713	3,922	4,734	19,393
Other retail stores.....	1,014	31,379	20,611	3,224	567	521	2,912	978	22,111	16,357	1,251	211	488	1,714
Wholesale and retail trade not allocable.....	18,664	196,575	40,200	10,918	3,889	7,331	63,587	9,838	80,901	12,697	5,921	1,559	6,692	22,937
Finance, insurance, and real estate.....	5,237	72,004	12,050	6,276	504	2,122	32,126	2,414	25,880	37	1,553	112	1,049	14,204
Insurance agents, brokers, and service.....	12,992	121,735	27,926	4,635	3,347	5,032	30,026	6,715	51,099	12,325	4,085	1,425	5,533	6,579
Real estate.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate, not elsewhere classified.....	68,303	786,439	162,077	78,620	11,632	32,518	323,459	33,821	371,184	57,307	45,670	6,120	23,813	116,939
Services.....	1,890	16,953	2,966	938	750	2,442	3,391	1,681	22,303	2,382	1,554	1,278	4,948	1,554
Hotels, rooming houses, camps, and other lodging places.....	17,018	130,408	30,599	13,828	2,312	7,338	41,260	10,266	96,568	18,597	17,617	1,887	7,446	18,901
Personal services.....	2,381	14,492	9,377	7,498	997	3,779	7,000	2,524	44,399	5,572	12,134	1,112	3,942	5,212
Laundries, laundry services, cleaning and dyeing plants.....	11,023	55,236	8,088	7,498	709	1,420	25,554	5,856	33,504	5,848	4,557	542	2,119	10,245
Beauty and barber shops.....	3,614	33,680	13,134	844	606	2,139	8,706	1,886	18,665	7,177	926	233	1,385	3,444
Other personal services.....	6,973	64,792	23,931	4,154	809	2,187	20,712	2,530	17,034	4,070	1,220	250	712	5,804
Business services.....	11,833	140,752	70,419	12,552	2,609	4,658	25,471	5,935	55,791	21,350	3,675	719	2,103	13,055
Automobile and other repair services.....	4,319	82,513	45,397	8,008	1,903	2,815	9,649	3,137	36,935	18,099	1,360	1,026	1,026	7,889
Automobile parking, repair, and services.....	7,514	58,239	25,022	4,544	706	1,843	15,822	2,798	18,856	3,251	2,315	230	1,077	5,162
Repair services, except automobile.....	4,075	40,839	20,999	5,436	1,363	4,511	7,771	1,670	10,954	3,223	536	269	2,497	12,123
Amusement and recreation services, including motion pictures.....	12,917	284,087	20,999	25,609	2,128	8,035	170,266	5,323	117,373	4,640	16,552	1,296	3,716	56,731
Medical services.....	5,124	169,801	9,977	15,673	1,120	4,717	108,429	1,627	63,645	874	9,551	654	2,038	34,637
Offices of physicians and surgeons.....	2,677	64,575	7,830	5,697	475	1,594	35,836	855	19,896	678	252	252	684	10,284
Offices of dentists and dental surgeons.....	5,116	49,681	6,362	4,309	533	1,724	26,001	2,841	33,832	3,088	5,408	390	994	11,810
Other medical services.....	2,698	9,129	672	1,492	82	713	3,322	1,490	3,245	154	4	27	206	1,612
Educational services.....	4,335	52,571	1,167	5,115	301	1,099	34,077	1,686	26,176	1,249	3,350	224	1,214	12,950
Legal services.....	1,536	22,714	3,864	6,283	360	545	6,415	296	6,711	384	768	37	232	3,811
Engineering and architectural services.....	2,992	17,780	36	3,000	860	671	9,112	2,136	8,107	130	444	57	618	4,443
Accounting, auditing, and bookkeeping services.....	2,036	6,444	2,546	523	39	319	1,662	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services.....	1,211	4,582	1,063	533	39	110	2,211	1,221	8,010	5,170	740	650	246	460
Nature of business not allocable.....														

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	PENNSYLVANIA, TOTAL									
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)				
OREGON																	
All industries.....	106,427	2,263,186	1,194,520	190,836	48,308	99,560	285,276	423,804	10,105,717	6,416,662	625,669	139,637	323,711	1,275,241			
Agriculture, forestry, and fisheries.....	36,801	299,763	176,112	919	15,214	32,584	26,288	81,186	698,226	487,098	6,971	19,772	72,722	15,966			
Farms.....	34,182	286,547	174,976	26	14,962	31,203	22,338	78,648	626,272	446,925	6,881	18,910	69,388	15,166			
Field crop farms.....	7,445	86,477	36,781	-	4,795	10,158	20,023	12,849	48,617	34,309	26	2,688	2,688	2,113			
Fruit, tree nut, and vegetable farms.....	5,991	40,095	24,424	-	1,733	3,927	3,053	3,381	38,370	23,301	26	1,985	1,985	5,710			
Livestock farms.....	16,523	143,278	102,777	-	7,612	14,621	15,666	53,064	520,072	379,110	133	14,310	56,856	7,022			
Farms, not elsewhere classified.....	4,223	16,697	10,984	26	822	2,457	1,582	7,554	19,213	12,072	722	1,217	3,931	1,930			
Other agriculture, forestry, and fisheries.....	2,619	13,216	1,136	893	252	1,331	3,960	4,738	71,954	40,173	6,090	862	5,534	1,632			
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	71,954	40,173	6,090	862	5,534	1,632			
Contract construction.....	7,247	244,699	124,301	20,548	3,258	14,122	26,183	40,494	760,207	471,077	49,697	920	1,887	3,221			
General contractors.....	1,135	117,101	66,480	1,485	1,226	8,435	4,838	6,887	243,362	175,473	11,277	3,486	6,606	116,714			
Special trade contractors.....	5,675	122,562	52,770	18,547	1,985	5,392	23,007	31,770	483,144	276,815	34,273	8,531	3,486	21,695			
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	35,701	16,789	4,367	784	1,125	4,772			
Manufacturing.....	5,458	178,782	54,050	21,772	4,394	8,545	25,351	11,279	621,801	429,840	39,170	12,406	17,235	43,967			
Transportation, communication, electric, gas, and sanitary services.....	4,427	83,669	17,311	12,177	3,805	8,013	13,405	20,493	338,382	77,121	37,538	10,488	39,501	49,195			
Motor freight transportation and warehousing, terminals, and related services.....	3,813	57,037	7,088	8,576	3,222	4,362	9,907	15,603	268,912	67,171	26,921	7,906	31,256	31,922			
Other transportation, communication, electric, gas, and sanitary services.....	1,214	26,632	10,223	3,601	583	3,651	3,498	4,890	69,470	9,950	10,617	2,582	8,245	17,273			
Wholesale and retail trade.....	21,351	1,086,732	762,803	84,753	13,182	16,375	78,559	119,678	5,805,937	4,456,333	305,744	53,121	85,632	407,596			
Wholesale trade.....	4,110	202,055	127,641	11,499	1,756	3,844	16,489	20,989	1,205,191	924,250	49,411	7,141	15,358	106,675			
Groceries and related products.....	3,630	169,365	113,149	11,203	1,407	2,962	15,435	17,230	833,522	610,789	36,002	5,422	11,917	87,954			
Other wholesale trade.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Retail trade.....	16,694	826,003	584,196	65,576	10,536	11,745	60,046	95,976	4,371,326	3,348,356	244,538	43,316	67,171	288,739			
General merchandise stores.....	914	42,969	31,591	3,194	651	1,039	2,597	7,899	167,716	123,138	7,488	1,506	3,858	12,971			
Food stores.....	2,310	150,545	120,251	5,899	961	1,377	8,312	22,954	999,710	822,681	36,510	7,000	14,698	60,886			
Automobile and truck dealers.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Gasoline service stations.....	2,866	136,209	107,009	6,813	728	1,333	8,401	9,284	725,777	598,753	31,198	5,061	6,132	35,916			
Apparel and accessory stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Furniture, home furnishings, and equipment stores.....	997	46,376	29,349	5,881	423	530	4,031	5,641	304,228	215,919	22,511	3,151	4,637	16,876			
Eating and drinking places.....	3,751	122,737	60,114	22,864	3,031	3,136	10,706	17,778	470,749	278,106	48,929	10,766	16,641	66,621			
Other retail stores.....	5,117	194,824	132,098	13,985	3,286	3,121	20,277	23,803	878,023	625,357	59,786	9,943	15,000	77,030			
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	229,420	183,727	11,795	2,664	3,103	12,182			
Finance, insurance, and real estate.....	7,050	67,421	16,348	4,722	1,652	2,776	18,759	18,470	217,640	55,252	15,002	2,792	8,467	74,625			
Insurance agents, brokers, and service.....	1,991	19,963	3,288	2,476	146	425	7,172	9,960	89,233	16,931	6,649	558	3,615	34,659			
Real estate.....	4,681	40,511	9,071	2,170	1,481	2,280	9,502	7,475	90,242	13,376	7,153	2,119	4,176	33,354			
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Services.....	23,326	293,918	41,538	45,200	6,597	16,138	95,433	129,273	1,627,325	424,913	165,616	27,337	78,288	563,856			
Hotels, rooming houses, camps, and other lodging places.....	2,508	17,935	2,302	4,480	1,101	2,441	2,702	5,226	72,456	26,086	6,372	4,084	7,576	5,455			
Personal services.....	4,554	40,640	6,258	8,165	854	4,258	9,110	34,991	281,244	78,916	28,875	4,852	15,897	78,744			
Laundries, laundry services, cleaning and dyeing plants.....	1,582	22,773	2,241	5,337	586	3,614	2,838	5,298	68,108	23,743	8,635	1,546	5,037	7,730			
Beauty and barber shops.....	1,309	9,889	1,345	2,650	146	312	3,132	21,547	101,573	17,676	11,733	1,656	3,619	42,582			
Other personal services.....	1,663	7,978	2,672	1,178	122	332	3,080	8,046	111,563	37,497	8,507	1,650	7,241	28,432			
Business services.....	2,252	14,716	2,533	790	185	1,072	6,828	13,801	126,913	33,545	13,882	1,900	5,432	41,970			
Automobile and other repair services.....	4,617	49,296	21,675	2,952	958	1,765	12,811	23,650	342,185	189,357	30,759	6,018	11,552	52,351			
Automobile parking, repair, and services.....	2,099	27,600	11,532	1,876	517	1,056	6,527	12,342	279,475	168,679	21,009	4,771	8,251	36,567			
Repair services, except automobile.....	2,518	21,696	10,143	1,076	441	709	6,284	11,308	62,710	20,678	9,750	1,247	3,201	15,784			
Amusement and recreation services, including motion pictures.....	1,255	54,768	1,648	15,422	1,999	2,187	3,613	6,223	98,182	29,804	16,055	3,161	13,681	12,104			
Medical services.....	84,422	5,984	5,984	13,086	1,251	2,931	41,926	25,973	503,657	40,394	42,447	5,015	18,775	284,015			
Offices of physicians and surgeons.....	1,353	42,943	2,283	6,662	606	1,212	24,210	10,317	308,237	14,462	28,043	3,071	11,343	192,750			
Offices of dentists and dental surgeons.....	1,977	22,530	2,271	2,237	306	1,210	11,977	9,086	107,995	13,365	6,904	1,015	3,795	58,382			
Other medical services.....	718	18,949	3,430	4,187	339	999	5,969	3,717	88,325	12,847	7,500	1,015	3,637	42,883			
Educational services.....	1,652	1,819	168	32	13	152	8,224	3,717	11,881	1,894	1,703	1,229	3,870	4,870			
Legal services.....	1,219	13,269	184	1,448	69	13	8,224	3,717	88,326	12,847	7,303	1,015	3,637	42,883			
Engineering and architectural services.....	1,560	7,757	614	1,983	45	246	3,681	2,655	91,405	10,560	9,584	743	1,857	54,558			
Accounting, auditing, and bookkeeping services.....	(2)	8,203	170	1,732	100	576	4,578	4,052	23,786	4,497	4,451	270	1,550	14,644			
Other services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	23,111	10,787	4,451	270	919	13,110			
Nature of business not allocable.....	622	4,081	1,187	677	101	700	16	774	110	-	-	-	-	6,740			

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. — NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT — Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
PHILADELPHIA DISTRICT (Pennsylvania)														
All industries.....	263,202	6,775,926	4,403,398	383,843	91,505	194,651	863,423	160,602	3,329,791	2,013,264	241,826	48,132	129,060	411,818
Agriculture, forestry, and fisheries.....	49,686	489,704	340,172	6,075	12,955	46,795	16,865	31,900	208,522	146,926	896	6,817	25,927	1,899
Farms.....	46,954	427,586	304,033	337	12,960	44,390	15,375	29,684	198,686	142,882	544	6,650	24,998	1,409
Field crop farms.....	37,001	31,689	36,044	-	2,101	5,791	1,336	5,248	9,978	2,865	26	377	1,356	818
Fruit, tree nut, and vegetable farms.....	2,398	22,471	22,471	-	892	1,300	4,330	3,983	2,830	2,830	26	355	538	92
Livestock farms.....	30,011	340,662	247,432	132	8,555	34,029	10,220	23,053	179,430	134,680	117	5,555	21,947	1,499
Farms, not elsewhere classified.....	204	17,088	24,738	204	832	2,154	1,768	1,810	6,884	1,177	518	305	1,177	884
Other agriculture, forestry, and fisheries.....	2,932	62,118	36,139	5,738	695	2,405	4,490	1,806	9,836	4,034	352	167	929	2,310
Mining.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	13,408	1,024	3,199	579	883	2,273
Contract construction.....	23,448	499,368	318,018	33,599	8,204	11,274	74,502	17,046	260,839	153,089	16,338	4,597	8,686	42,212
General contractors.....	3,711	162,727	119,668	8,109	2,453	3,274	14,848	5,876	89,635	55,805	3,168	1,047	3,352	6,847
Special trade contractors.....	18,561	334,641	187,957	24,253	5,796	7,060	57,366	12,469	168,340	83,218	13,988	3,233	3,169	22,881
Contractors not allocable.....	1,436	22,037	10,753	4,205	467	940	2,288	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Manufacturing.....	8,046	536,914	378,935	32,019	10,939	12,886	34,689	3,233	84,887	50,905	7,151	1,467	4,349	9,278
Transportation, communication, electric, gas, and sanitary services.....	9,976	156,351	35,884	16,541	4,460	15,276	27,793	10,517	182,031	41,237	20,997	6,028	24,225	21,402
Motor freight transportation and warehousing, terminals, and related services.....	7,697	125,089	30,969	10,986	3,376	12,370	18,240	7,906	143,823	36,202	15,935	4,530	18,686	13,682
Other transportation, communication, electric, gas, and sanitary services.....	2,279	31,262	4,915	5,555	1,084	2,706	9,553	2,611	38,208	5,035	5,062	1,498	5,539	7,720
Wholesale and retail trade.....	81,129	3,948,760	3,044,489	190,965	36,749	59,404	289,419	38,549	1,857,177	1,411,844	114,779	16,372	26,228	118,177
Wholesale trade.....	14,820	797,811	613,815	26,932	4,110	10,190	75,032	6,169	407,360	310,435	22,479	3,031	5,168	31,643
Groceries and related products.....	2,712	286,571	244,822	9,036	1,473	2,420	14,032	1,047	85,298	68,659	4,373	346	1,021	4,689
Other wholesale trade.....	12,108	511,460	368,993	17,896	2,597	7,770	61,000	5,122	322,062	241,796	18,146	2,485	4,147	26,954
Retail trade.....	66,242	2,989,321	2,303,516	155,392	30,711	46,904	205,206	31,734	1,044,840	89,146	89,146	12,605	20,267	83,533
General merchandise stores.....	5,439	90,341	59,077	4,761	1,129	2,620	20,307	2,460	77,375	2,727	2,727	1,238	1,361	4,664
Food stores.....	15,833	734,408	610,941	24,713	5,275	11,637	43,580	7,121	265,302	211,740	11,797	1,725	3,061	17,306
Automobile and truck dealers.....	1,962	425,322	375,107	13,341	3,154	1,995	22,727	1,032	130,536	6,059	6,059	1,760	530	3,669
Gasoline service stations.....	5,670	463,502	386,758	17,594	3,297	3,645	22,727	3,614	262,275	211,995	13,604	1,764	2,487	13,189
Apparel and accessory stores.....	3,833	153,679	110,721	10,061	1,170	2,061	13,036	1,790	95,251	68,038	8,655	925	1,619	3,840
Furniture, home furnishings, and equipment stores.....	3,801	179,099	127,108	13,402	1,941	2,691	14,527	1,840	125,129	88,811	9,109	1,210	1,946	8,283
Eating and drinking places.....	11,456	326,189	195,679	32,864	7,310	11,442	34,416	6,322	144,560	82,427	16,065	3,456	5,199	15,924
Other retail stores.....	16,248	616,781	438,125	38,656	7,435	10,813	60,372	7,555	261,242	187,232	21,130	2,508	4,187	16,658
Wholesale and retail trade not allocable.....	2,067	161,608	127,158	8,641	1,928	2,310	9,181	646	67,812	56,569	3,154	736	793	3,001
Finance, insurance, and real estate.....	11,442	121,747	15,733	10,004	2,153	6,015	45,737	7,028	95,893	39,519	4,998	639	2,452	28,888
Insurance agents, brokers, and service.....	6,156	47,697	5,726	3,798	341	2,631	18,451	3,804	41,536	11,205	2,851	217	984	16,208
Real estate.....	4,726	64,001	9,877	5,256	1,720	3,036	21,990	2,749	26,241	3,499	1,897	399	1,140	11,364
Finance, insurance, and real estate, not elsewhere classified.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Services.....	78,492	1,000,291	256,163	92,148	15,704	41,978	373,379	50,781	627,034	168,750	73,468	11,633	36,310	190,487
Hotels, rooming houses, camps, and other lodging places.....	3,236	44,071	14,419	4,073	2,146	4,512	3,729	1,990	28,425	11,667	2,299	1,938	1,164	1,726
Personal services.....	20,784	157,587	46,170	11,005	2,341	8,098	49,312	14,107	123,657	32,746	17,870	2,511	7,799	29,432
Laundries, laundry services, cleaning and dyeing plants.....	3,253	41,306	13,663	4,943	767	2,116	6,699	2,045	26,802	10,080	3,692	779	2,921	1,031
Beauty and barber shops.....	12,689	54,808	10,195	2,225	836	2,105	25,909	8,858	46,765	7,431	9,508	820	1,514	16,673
Other personal services.....	4,842	61,473	22,312	3,837	738	3,877	16,704	3,204	50,090	15,185	4,670	912	3,364	11,728
Business services.....	8,986	76,478	16,483	7,091	1,206	3,310	29,739	4,815	50,435	17,062	6,791	694	2,182	12,231
Automobile and other repair services.....	13,046	215,560	118,786	22,515	3,443	6,431	30,775	10,604	126,825	70,571	8,244	2,375	5,121	21,576
Automobile parking, repair, and services.....	6,600	174,135	106,152	14,565	2,665	4,794	20,240	5,742	105,340	62,527	6,444	2,106	3,457	16,327
Repair services, except automobile.....	6,446	41,223	12,634	7,950	778	1,637	10,535	4,862	21,485	8,044	1,800	469	1,664	5,249
Amusement and recreation services, including motion pictures.....	3,561	36,309	15,020	3,026	1,320	2,524	16,704	1,320	14,784	14,784	13,029	1,841	11,157	4,261
Medical services.....	16,959	341,932	26,539	28,907	3,699	14,001	197,878	9,014	161,725	13,855	11,540	1,316	4,774	96,437
Offices of physicians and surgeons.....	7,006	209,538	10,418	18,882	2,143	8,181	129,804	3,111	98,699	4,044	9,161	928	3,162	62,946
Offices of dentists and dental surgeons.....	3,758	74,953	9,812	5,124	769	3,076	39,321	2,328	32,142	3,573	1,780	160	719	19,061
Other medical services.....	6,195	57,441	6,339	4,901	787	2,744	28,453	3,375	30,884	6,238	2,599	228	893	14,430
Educational services.....	1,910	5,718	886	549	137	664	2,413	1,807	6,163	1,008	1,159	92	406	2,170
Legal services.....	3,540	55,679	463	5,949	533	1,182	34,919	2,022	34,786	2,610	3,635	210	675	19,439
Engineering and architectural services.....	1,577	27,887	6,315	5,953	330	539	7,928	1,098	23,516	4,245	4,932	361	611	19,439
Accounting, auditing, and bookkeeping services.....	2,522	18,676	4,485	2,973	191	547	9,267	1,530	7,110	79	1,430	79	372	3,843
Other services.....	2,391	20,594	10,597	112	358	370	5,562	(²)	2,517	190	489	16	49	1,178
Nature of business not allocable.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
SOUTH CAROLINA														
All Industries.....	95,389	1,705,056	1,092,449	116,831	24,956	56,314	154,640	219,946	3,550,392	2,376,407	203,755	41,951	118,711	351,442
Agriculture, forestry, and fisheries.....	37,199	251,146	169,819	404	3,725	24,194	18,378	117,295	462,875	294,299	1,737	10,968	56,406	35,548
Farms.....	36,400	241,209	167,083	13	3,626	23,555	15,995	116,234	425,723	267,427	-	10,624	54,792	33,609
Field crop farms.....	21,707	131,302	82,500	-	1,924	12,406	14,262	60,612	198,660	100,803	-	4,815	26,265	36,723
Fruit, tree nut, and vegetable farms.....	1,688	37,616	28,206	-	498	3,041	1,923	1,491	8,768	5,320	-	176	26,265	36,723
Livestock farms.....	8,755	56,622	45,523	-	862	6,009	11,115	46,937	203,475	150,289	-	5,025	25,602	13,641
Farms, not elsewhere classified.....	4,250	15,669	10,854	13	342	2,099	7,194	7,194	14,880	11,015	-	608	2,105	1,782
Other agriculture, forestry, and fisheries.....	799	9,937	2,736	391	99	639	2,483	1,061	37,152	26,872	1,737	344	1,614	1,939
Mining.....	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	7,045	196,887	98,220	29,617	3,271	4,724	16,924	14,849	429,615	281,495	29,384	5,400	13,540	42,255
General contractors.....	1,477	102,298	48,989	12,300	1,636	2,582	4,420	2,433	226,504	151,878	13,022	2,046	5,988	16,253
Special trade contractors.....	5,361	94,493	49,231	17,317	1,635	2,142	12,408	12,280	203,572	129,310	16,006	3,311	7,855	25,411
Contractors not allocable.....	(2)	(2)	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	2,477	64,575	26,199	13,571	1,522	2,843	5,820	2,770	151,074	104,110	11,435	2,186	3,792	11,513
Transportation, communication, electric, gas, and sanitary services.....	1,767	32,134	1,627	7,007	1,017	2,647	3,337	5,798	89,597	39,922	6,451	1,644	4,401	9,426
Motor freight transportation and warehousing, terminals, and related services.....	(2)	(2)	-	(2)	(2)	(2)	(2)	2,846	32,952	2,172	5,515	1,447	2,791	6,472
Other transportation, communication, electric, gas, and sanitary services.....	1,109	9,552	1,627	1,864	247	622	1,343	2,952	56,645	37,750	936	167	1,700	2,954
Wholesale and retail trade.....	23,289	918,086	740,670	38,691	11,054	8,315	41,905	36,455	1,905,089	1,496,390	102,884	14,750	20,419	96,676
Wholesale trade.....	2,303	186,321	154,395	5,137	3,702	1,117	9,500	5,580	342,169	268,846	11,439	1,553	4,337	26,902
Groceries and related products.....	291	37,678	22,782	968	2,582	229	1,075	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other Wholesale trade.....	2,012	148,443	122,355	4,169	1,118	888	8,425	4,857	263,760	202,548	7,540	1,238	3,460	23,585
Retail trade.....	20,979	728,125	583,236	33,359	7,331	7,186	32,147	30,410	1,518,336	1,194,609	88,220	12,689	14,668	67,561
General merchandise stores.....	1,916	76,737	65,176	2,123	362	4,226	4,322	4,322	68,670	55,773	2,823	638	1,158	3,589
Food stores.....	5,048	200,357	170,635	8,090	1,194	1,862	5,124	7,210	405,202	347,312	15,995	2,951	4,040	14,100
Automobile and truck dealers.....	848	41,501	34,222	871	180	83	2,036	1,443	273,785	242,174	7,583	1,363	1,079	4,350
Gasoline service stations.....	3,449	113,803	98,111	4,896	452	599	4,084	3,787	231,436	189,742	11,537	936	1,432	9,340
Apparel and accessory stores.....	665	17,692	13,015	443	245	181	1,794	833	28,979	20,215	3,107	400	429	1,439
Furniture, home furnishings, and equipment stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	943	98,802	79,095	5,741	910	798	4,095
Eating and drinking places.....	3,401	52,852	30,925	5,400	916	1,350	2,577	4,929	130,385	50,743	22,718	2,549	2,162	11,036
Other retail stores.....	5,059	205,320	157,898	9,865	3,517	2,106	10,350	6,943	281,077	209,555	18,716	2,942	3,570	19,612
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate.....	3,634	33,655	4,009	2,220	393	1,698	11,513	6,161	93,394	36,202	5,901	1,799	3,435	18,983
Insurance agents, brokers, and service.....	1,720	18,537	165	1,363	105	796	6,259	2,191	24,500	3,529	3,257	1,444	403	9,565
Real estate.....	1,692	12,885	3,835	575	194	718	5,257	3,786	35,658	2,478	2,112	1,551	2,933	8,315
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	18,726	195,863	44,439	24,650	3,816	11,558	54,952	34,637	361,177	86,984	39,385	4,826	15,383	132,092
Hotels, rooming houses, camps, and other lodging places.....	1,594	21,122	1,178	3,257	840	4,379	1,398	1,720	15,949	4,136	999	413	1,591	2,048
Personal services.....	4,968	44,774	5,037	10,091	1,218	3,221	8,476	9,999	67,845	18,301	12,003	1,442	3,560	16,889
Laundries, laundry services, cleaning and dyeing plants.....	1,276	30,357	3,584	7,932	990	2,198	2,974	740	13,253	2,322	3,241	348	1,325	1,637
Beauty and barber shops.....	3,065	10,988	788	2,003	150	590	4,215	7,730	38,385	6,974	7,988	669	1,735	12,194
Other personal services.....	627	3,429	665	156	78	433	1,287	1,529	16,207	9,005	774	425	500	3,058
Business services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,500	13,681	2,760	2,421	223	401	5,186
Automobile and other repair services.....	3,551	49,035	31,060	1,344	773	755	7,328	6,834	86,730	50,353	3,633	1,191	3,126	12,882
Automobile parking, repair, and services.....	1,587	12,823	14,258	564	419	306	3,102	3,252	36,874	5,874	4,822	920	1,959	7,852
Repair services, except automobile.....	1,964	26,212	16,802	780	354	449	4,266	3,362	29,856	16,933	811	271	1,167	4,730
Amusement and recreation services, including motion pictures.....	1,257	15,823	6,254	2,090	713	713	1,715	1,569	10,200	2,148	1,058	289	703	1,354
Medical services.....	3,150	47,607	1,693	5,510	459	1,638	26,865	6,208	115,718	7,753	12,455	987	3,927	65,050
Offices of physicians and surgeons.....	909	23,654	124	3,355	255	1,021	13,736	2,124	72,204	2,470	8,790	608	2,451	42,193
Offices of dentists and dental surgeons.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,001	23,267	2,327	2,247	156	1,005	11,558
Other medical services.....	1,760	10,889	452	1,093	63	306	5,446	3,083	20,247	2,936	1,418	223	471	11,299
Educational services.....	1,693	3,340	70	236	(2)	289	1,864	1,437	3,005	76	174	18	1,54	1,992
Legal services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,768	30,236	(2)	2,343	75	1,047	18,518
Engineering and architectural services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,427	7,892	(2)	1,554	85	688	3,388
Other services.....	810	2,473	1	455	38	60	1,245	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,698	45,606	34,786	2,188	288	707	4,968

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT —Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	TEXAS, TOTAL					AUSTIN DISTRICT (Texas)						
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	592,715	12,890,635	7,984,488	936,750	186,724	564,904	971,787	280,011	6,229,729	3,714,445	565,206	98,333	226,024	412,126					
Agriculture, forestry, and fisheries.....	232,917	2,156,232	1,403,801	9,285	48,094	266,515	18,106	102,820	774,312	539,393	2,853	20,345	91,614	141,947					
Farms.....	226,764	2,027,064	1,341,432	96	46,440	257,346	2,929	99,455	728,744	515,000	2,853	19,841	88,324	143,090					
Field crop farms.....	72,464	1,017,820	501,090	-	18,969	128,709	181,116	24,136	291,917	149,616	-	5,896	31,307	46,646					
Fruit, tree nut, and vegetable farms.....	6,708	1,077,553	32,389	-	1,396	4,385	1,721	2,970	17,794	15,143	-	-	1,507	13,375					
Livestock farms.....	129,493	831,388	694,914	96	22,459	101,232	1,399,931	64,537	347,849	292,327	-	11,457	48,977	178,748					
Farms, not elsewhere classified.....	18,099	130,303	113,099	96	3,616	23,020	137,535	7,812	71,184	57,914	52	1,832	7,173	16,613					
Other agriculture, forestry, and fisheries.....	6,153	129,168	62,349	9,189	1,654	9,169	15,177	3,365	45,568	24,393	2,801	504	2,690	6,143					
Mining.....	9,581	369,323	79,294	25,085	14,030	35,687	114,249	2,765	118,420	15,141	6,619	5,542	9,584	110,360					
Contract construction.....	47,593	1,517,634	727,101	259,113	77,207	29,439	111,017	23,231	983,214	419,617	210,881	20,519	13,295	37,979					
General contractors.....	37,977	896,647	376,798	197,312	17,948	11,867	16,558	3,693	634,089	250,242	178,122	15,204	3,847	14,010					
Special trade contractors.....	37,852	595,014	335,212	60,927	9,112	16,992	90,115	18,549	339,348	210,493	32,128	5,105	8,765	39,477					
Contractors not allocable.....	1,764	23,973	13,091	874	147	880	4,344	989	9,777	3,882	631	105	683	2,512					
Manufacturing.....	8,469	259,248	143,082	24,009	3,347	10,308	30,440	4,206	109,915	55,217	11,353	1,292	4,237	13,889					
Transportation, communication, electric, gas, and sanitary services.....	16,544	297,908	52,389	47,133	10,806	25,082	33,443	7,642	174,063	37,702	34,504	6,054	12,254	17,809					
Motor freight transportation and warehousing, terminals, and related services.....	13,760	260,734	44,034	41,140	10,066	22,117	25,369	5,728	150,635	34,690	29,835	5,696	10,792	11,695					
Other transportation, communication, electric, gas, and sanitary services.....	2,784	37,174	8,355	5,993	740	2,965	8,079	1,914	23,428	3,012	4,669	358	1,462	6,114					
Wholesale and retail trade.....	118,897	6,476,570	5,073,190	369,410	53,247	88,689	286,220	62,913	3,180,761	2,478,309	190,849	28,589	41,169	142,210					
Wholesale trade.....	21,348	1,545,075	1,236,680	48,664	9,651	22,721	88,722	9,590	684,689	552,683	22,693	5,685	8,558	33,840					
Groceries and related products.....	17,544	340,047	286,821	11,749	1,286	3,416	11,749	1,286	176,596	154,577	4,580	5,221	1,617	5,155					
Other wholesale trade.....	5,193	1,205,028	947,859	36,915	8,365	9,305	75,281	7,892	508,093	398,126	18,113	5,164	7,241	28,685					
Retail trade.....	95,306	4,759,825	3,704,209	310,992	41,647	62,818	191,119	52,415	2,457,380	1,897,167	165,649	22,618	31,701	105,171					
General merchandise stores.....	5,193	1,381,134	1,023,358	8,049	1,535	2,370	9,377	2,428	87,030	64,686	5,464	1,048	1,014	5,850					
Food stores.....	14,046	1,072,117	904,910	52,732	5,948	10,074	33,132	8,585	708,857	598,161	35,457	4,059	6,371	20,904					
Automobile and truck dealers.....	16,896	766,151	677,353	22,615	3,740	2,059	13,458	1,677	308,505	264,801	13,133	1,875	1,016	6,726					
Gasoline service stations.....	2,674	820,178	643,251	51,356	5,693	7,846	31,572	8,216	339,506	272,829	23,189	2,383	2,966	11,185					
Apparel and accessory stores.....	2,674	160,687	107,696	14,478	1,446	2,403	10,425	1,422	96,162	65,223	8,090	915	1,297	6,708					
Furniture, home furnishings, and equipment stores.....	4,545	183,240	131,186	10,991	2,069	4,559	9,576	1,695	53,011	37,543	2,137	257	4,338	12,554					
Eating and drinking places.....	19,701	457,199	282,335	67,707	8,279	12,164	18,619	12,505	259,902	152,104	13,723	5,243	7,058	37,213					
Other retail stores.....	27,547	1,162,119	850,120	82,164	12,937	21,343	64,760	15,887	604,407	441,820	36,726	6,838	10,657	37,213					
Wholesale and retail trade not allocable.....	2,243	171,670	132,301	10,654	1,949	3,150	6,379	908	38,692	28,459	2,507	286	610	3,199					
Finance, insurance, and real estate.....	32,474	324,134	77,690	23,797	6,190	19,898	82,738	15,268	140,785	19,260	11,483	2,830	8,625	43,751					
Insurance agents, brokers, and service.....	11,203	127,460	20,468	14,452	1,054	5,289	42,967	5,263	59,430	7,563	6,497	434	2,414	20,224					
Real estate.....	19,412	173,415	51,825	8,202	4,908	13,397	31,635	9,066	73,847	11,668	4,557	2,324	3,931	19,720					
Finance, insurance, and real estate, not elsewhere classified.....	1,859	23,259	5,397	1,103	228	1,212	8,136	959	7,688	7	429	62	280	3,807					
Services.....	122,056	1,454,550	323,909	176,630	22,993	87,000	422,320	59,130	732,308	139,580	95,925	12,966	44,735	207,652					
Hotels, rooming houses, camps, and other lodging places.....	5,177	111,972	24,041	17,143	5,404	15,609	17,353	2,549	84,062	20,827	14,378	4,580	10,208	19,720					
Personal services.....	30,872	282,231	57,685	51,757	5,279	21,547	55,740	14,429	132,123	22,193	24,590	2,619	9,208	25,793					
Laundries, laundry services, cleaning and dyeing plants.....	6,111	132,496	21,194	27,488	2,877	15,135	13,417	2,477	60,985	6,996	12,276	1,489	6,566	4,984					
Beauty and barber shops.....	18,976	106,221	20,888	20,471	1,878	4,264	32,121	8,932	53,900	10,664	10,563	919	1,735	16,270					
Other personal services.....	5,785	43,514	15,603	3,798	524	2,148	10,202	3,020	17,238	4,513	1,751	211	907	4,539					
Business services.....	11,403	84,836	13,561	7,476	604	5,733	25,411	5,062	43,458	5,368	5,130	314	2,455	12,174					
Automobile and other repair services.....	25,349	284,598	139,390	27,021	4,649	11,529	19,447	11,855	119,689	55,009	13,643	2,062	4,657	21,921					
Automobile parking, repair, and services.....	9,288	130,011	68,918	13,355	2,280	4,713	18,847	3,729	51,542	26,202	5,963	920	1,748	6,558					
Repair services, except automobile.....	16,061	154,547	70,472	7,472	1,369	6,813	28,602	8,126	68,266	28,807	7,662	1,142	2,889	12,783					
Amusement and recreation services, including motion pictures.....	6,793	76,429	27,949	6,309	1,369	6,688	11,403	3,503	51,668	20,806	3,579	925	4,651	8,055					
Medical services.....	18,835	430,776	48,343	48,955	4,222	17,000	206,594	9,997	209,297	9,673	26,137	1,771	8,960	108,123					
Offices of physicians and surgeons.....	7,176	230,471	4,307	28,071	2,001	8,610	130,443	3,896	116,309	1,371	14,139	961	4,289	66,682					
Offices of dentists and dental surgeons.....	2,943	88,919	4,473	12,294	775	4,016	40,642	1,824	57,394	2,566	8,774	497	2,717	26,237					
Other medical services.....	8,716	111,365	39,563	8,590	1,446	4,374	35,509	4,277	35,594	3,254	3,133	511	1,954	15,204					
Educational services.....	5,689	71,565	3,251	2,008	188	1,431	5,559	2											
Legal services.....	3,184	73,354	2,562	5,920	445	3,047	37,078	2,918	36,411	521	2,636	271	1,576	17,766					
Engineering and architectural services.....	5,584	72,452	4,061	3,957	420	1,337	15,025	1,990	15,025	1,135	2,374	138	841	5,611					
Accounting, auditing, and bookkeeping services.....	6,073	39,654	3,954	5,560	275	1,997	19,018	2,908	20,351	280	2,652	140	1,112	9,471					
Other services.....	4,127	20,703	3,051	5,524	98	1,085	9,654	1,760	13,495	2,572	427	65	576	6,357					
Structure of business not allocable.....	4,184	35,036	14,032	2,328	810	2,286	1,747	2,036	15,951	10,226	739	196	511	1,163					

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	DALLAS DISTRICT (Texas)					UTAH					Net profit (less loss) (Thousand dollars)	
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)		
All industries.....	312,704	6,660,906	4,180,043	371,544	88,391	338,880	559,661	864,993	534,132	50,929	17,456	34,735	91,265
Agriculture, forestry, and fisheries.....	130,097	1,381,920	864,408	6,432	27,749	174,901	60,053	231,293	180,824	31	6,910	13,782	8,304
Farms.....	127,309	1,298,320	826,452	44	26,599	168,422	51,019	228,020	179,616	-	6,871	13,585	7,513
Field crop farms.....	48,328	725,903	351,474	-	13,073	97,402	140,470	20,754	8,064	-	1,611	4,084	4,084
Fruit, tree nut, and vegetable farms.....	3,738	29,759	17,246	-	740	2,878	2,654	9,215	2,418	-	324	1,272	1,182
Livestock farms.....	64,956	483,539	402,587	-	11,002	52,295	16,183	196,235	164,407	-	4,651	8,539	3,758
Farms, not elsewhere classified.....	10,287	59,119	55,145	44	1,784	15,847	130,922	1,816	1,545	-	(2)	(2)	511
Other agriculture, forestry, and fisheries.....	2,788	83,600	37,956	6,388	1,150	6,479	9,034	(2)	(2)	(2)	(2)	(2)	(2)
Mining.....	6,816	250,903	64,133	18,466	8,488	26,103	13,869	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	24,362	534,420	307,484	48,232	6,688	16,144	73,038	76,237	39,578	9,956	1,257	2,660	10,334
General contractors.....	4,364	264,558	171,556	19,190	2,654	7,720	20,588	(2)	(2)	(2)	(2)	(2)	(2)
Special trade contractors.....	19,303	255,666	124,719	28,799	3,992	8,227	2,469	38,333	18,008	5,710	969	1,648	9,363
Contractors not allocable.....	775	14,196	11,209	243	42	197	1,832	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	4,263	149,333	87,865	12,656	2,055	6,071	16,551	27,410	15,265	2,781	728	1,772	1,206
Transportation, communication, electric, gas, and sanitary services.....	8,902	123,845	14,687	12,629	4,752	12,828	15,639	28,083	12,825	1,826	1,258	3,005	618
Motor freight transportation and warehousing, terminals, and related services.....	8,032	110,099	9,344	11,305	4,370	11,325	13,674	27,097	12,825	1,826	1,156	2,220	1,979
Other transportation, communication, electric, gas, and sanitary services.....	870	13,746	5,343	1,324	382	1,503	1,965	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade.....	55,984	3,295,809	2,594,881	178,561	24,658	47,520	144,010	7,940	267,380	23,392	4,245	5,167	21,920
Wholesale trade.....	11,758	860,386	683,997	25,971	3,966	13,863	54,882	104,080	74,249	5,776	631	900	7,397
Groceries and related products.....	2,106	134,451	74,264	17,169	765	1,799	8,286	(2)	(2)	(2)	(2)	(2)	(2)
Other wholesale trade.....	9,652	696,935	549,733	18,802	3,201	12,064	46,596	1,147	47,478	3,382	431	528	4,531
Retail trade.....	42,891	1,807,042	1,807,042	144,443	19,029	31,117	85,948	6,197	189,876	17,478	3,973	3,949	14,341
General merchandise stores.....	2,765	51,104	37,672	2,585	487	1,356	3,527	12,276	9,567	277	58	141	1,662
Food stores.....	5,461	363,260	306,749	17,275	1,889	3,703	12,275	1,097	70,143	3,941	943	1,063	2,920
Automobile and truck dealers.....	3,027	457,646	412,532	9,482	1,865	1,043	6,732	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline service stations.....	8,680	480,672	375,422	28,167	3,310	4,880	20,387	889	34,288	3,023	221	562	2,414
Apparel and accessory stores.....	1,252	64,525	42,473	6,388	531	1,106	3,924	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores.....	2,850	130,229	93,643	8,854	1,812	3,237	5,238	(2)	(2)	(2)	(2)	(2)	(2)
Purniture, home furnishings, and equipment stores.....	7,196	197,297	130,231	26,254	3,036	5,106	6,365	31,832	8,242	7,555	1,033	600	3,534
Eating and drinking places.....	7,950	197,297	130,231	26,254	3,036	5,106	6,365	31,832	8,242	7,555	1,033	600	3,534
Other retail stores.....	11,660	557,712	408,300	45,438	6,099	10,686	27,547	41,810	32,613	1,705	850	896	1,653
Wholesale and retail trade not allocable.....	1,335	132,978	103,842	8,147	1,663	2,540	3,180	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate.....	17,206	183,349	58,430	12,274	3,360	11,273	38,987	19,629	568	401	460	1,010	9,054
Insurance agents, brokers, and service.....	5,940	68,210	12,883	7,955	620	2,875	22,743	8,866	53	368	34	450	4,802
Real estate.....	10,366	99,568	40,157	3,664	2,574	7,466	11,915	7,905	515	33	399	537	3,319
Finance, insurance, and real estate, not elsewhere classified.....	900	15,571	5,390	674	166	932	4,529	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	62,926	722,242	184,329	80,705	10,027	42,265	214,668	104,913	14,245	10,777	2,186	6,577	40,061
Hotels, rooming houses, camps, and other lodging places.....	2,628	27,910	3,214	2,765	824	5,401	2,367	(2)	(2)	(2)	(2)	(2)	(2)
Personal services.....	16,443	150,108	35,492	17,167	2,660	12,339	29,947	13,675	2,328	2,374	318	939	3,884
Laundries, laundry services, cleaning and dyeing plants.....	3,634	71,511	14,198	15,212	1,388	8,569	8,433	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops.....	10,044	52,321	10,204	9,908	959	2,529	15,851	3,766	127	473	33	137	2,241
Other personal services.....	2,765	26,276	11,090	2,047	313	1,241	5,663	(2)	(2)	(2)	(2)	(2)	(2)
Business services.....	6,341	41,378	8,193	2,346	290	3,278	13,237	8,505	2,923	1,104	205	319	2,518
Automobile and other repair services.....	13,494	164,869	84,381	13,376	2,387	6,889	27,128	11,950	5,601	1,435	170	492	1,843
Automobile parking, repair, and services.....	5,559	78,588	42,716	7,392	1,360	2,965	11,509	8,073	3,464	1,243	112	329	1,379
Repair services, except automobile.....	7,935	86,281	41,665	5,984	1,227	3,924	15,819	1,044	2,137	192	58	163	464
Amusement and recreation services, including motion pictures.....	3,290	24,761	6,743	2,730	444	2,037	3,378	4,423	511	529	133	372	618
Medical services.....	8,838	221,479	38,670	22,788	2,451	8,040	98,471	32,374	911	2,572	406	1,221	19,257
Offices of physicians and surgeons.....	3,280	114,162	29,936	13,932	1,940	4,321	6,761	(2)	(2)	(2)	(2)	(2)	(2)
Offices of dentists and dental surgeons.....	1,119	31,525	1,907	3,520	278	1,299	14,405	(2)	(2)	(2)	(2)	(2)	(2)
Other medical services.....	4,439	75,792	33,827	5,336	1,133	2,420	20,305	(2)	(2)	(2)	(2)	(2)	(2)
Educational services.....	3,530	10,866	2,055	1,661	107	920	1,841	(2)	(2)	(2)	(2)	(2)	(2)
Legal services.....	2,636	36,943	2,041	3,284	214	1,471	19,312	(2)	(2)	(2)	(2)	(2)	(2)
Engineering and architectural services.....	1,194	17,417	2,926	1,583	282	4,826	7,510	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services.....	3,165	19,303	135	1,593	135	885	9,547	(2)	(2)	(2)	(2)	(2)	(2)
Other services.....	1,367	7,208	479	97	33	509	3,397	2,392	(2)	6	4	22	1,223
Nature of business not allocable.....	2,148	19,085	3,806	1,589	614	1,775	584	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	VIRGINIA					WASHINGTON					Net profit (less loss) (Thousand dollars)
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	
All industries.....	170,025	2,799,155	1,637,036	227,292	42,755	106,324	345,973	146,037	3,207,331	1,868,645	192,182	76,762	131,821	445,030				
Agriculture, forestry, and fisheries.....	65,323	326,482	214,794	1,921	9,487	40,442	7,473	48,413	501,005	283,750	3,484	17,696	57,551	59,707				
Farms.....	62,480	309,165	210,857	49	9,246	39,733	3,319	43,583	466,352	276,904	-	16,928	54,840	48,549				
Field crop farms.....	23,965	97,153	53,204	-	2,881	12,713	11,695	12,742	198,854	81,010	-	7,709	24,329	52,184				
Fruit, tree nut, and vegetable farms.....	3,390	24,050	22,709	-	630	3,205	3,335	6,628	75,261	50,417	-	2,662	8,454	2,986				
Livestock farms.....	28,191	161,258	121,012	-	5,227	22,699	13,547	19,382	164,163	122,707	-	5,471	18,274	14,284				
Farms, not elsewhere classified.....	4,934	16,704	13,932	49	508	1,818	1,164	3,531	28,074	22,770	-	1,086	3,422	12,327				
Other agriculture, forestry, and fisheries.....	2,843	17,517	9,937	1,872	241	707	4,154	4,830	34,653	6,846	3,484	768	2,711	11,158				
Mining.....	423	40,929	3,853	14,767	1,344	2,156	3,145	(2)	(2)	(2)	(2)	(2)	(2)	(2)				
Contract construction.....	12,052	279,735	156,850	32,744	4,534	8,287	35,890	13,173	346,255	209,040	17,731	9,553	10,426	41,303				
General contractors.....	2,029	113,958	79,168	5,029	1,361	3,402	8,347	8,217	170,608	113,111	2,671	4,365	3,349	12,468				
Special trade contractors.....	9,717	157,224	76,180	22,566	2,955	4,715	26,559	8,522	172,034	95,900	14,746	5,073	6,206	28,349				
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)				
Manufacturing.....	3,287	134,322	79,395	18,773	1,873	4,814	11,578	4,659	161,052	87,766	7,566	5,283	7,982	18,185				
Transportation, communication, electric, gas, and sanitary services.....	7,924	92,963	6,420	12,755	3,393	10,272	12,359	3,697	33,299	2,695	3,148	1,965	3,918	8,392				
Motor freight transportation and warehousing, terminals, and related services.....	6,200	85,037	5,939	11,283	3,237	9,113	11,367	2,472	22,758	1,305	1,872	1,614	2,830	5,059				
Other transportation, communication, electric, gas, and sanitary services.....	1,724	7,926	481	1,472	156	1,159	992	1,225	10,541	1,390	1,276	351	1,088	3,333				
Wholesale and retail trade.....	31,060	1,375,243	1,051,079	81,923	13,432	15,863	82,351	30,881	1,621,358	1,184,537	103,319	28,459	23,599	121,138				
Wholesale trade.....	2,815	163,698	103,050	8,231	2,040	2,106	15,869	4,485	204,632	154,537	5,867	2,589	2,363	20,203				
Groceries and related products.....	777	89,109	56,101	4,243	1,390	976	3,661	315	16,094	12,693	715	131	180	806				
Other wholesale trade.....	2,038	74,549	46,949	3,988	650	1,130	12,208	3,970	188,538	141,844	5,152	2,458	2,183	19,397				
Retail trade.....	28,174	1,203,805	942,875	73,543	11,309	13,617	65,419	24,245	1,303,319	946,645	92,176	24,216	19,489	89,494				
General merchandise stores.....	4,509	82,542	66,545	2,056	543	1,198	6,667	1,477	38,654	29,929	1,926	526	744	2,019				
Food stores.....	8,190	443,928	376,283	18,185	3,469	3,965	19,479	3,411	240,360	192,500	12,506	3,689	2,196	16,389				
Automobile and truck dealers.....	1,097	175,340	142,274	10,036	1,469	726	4,501	852	228,192	197,020	8,506	3,001	723	4,137				
Gasoline service stations.....	3,604	159,076	130,061	10,340	945	1,446	5,984	4,059	233,639	186,721	12,088	2,467	2,191	13,980				
Apparel and accessory stores.....	492	28,947	17,723	3,049	454	345	3,788	1,179	52,786	36,207	2,809	1,014	422	4,019				
Furniture, home furnishings, and equipment stores.....	1,014	24,841	16,285	2,048	365	308	1,728	1,734	77,191	47,974	2,618	1,419	1,193	8,308				
Furniture, home furnishings, and equipment stores.....	4,466	140,089	93,666	14,570	2,114	3,465	8,392	5,028	185,789	93,719	34,376	6,548	7,491	12,448				
Eating and drinking places.....	4,802	149,042	100,038	13,259	1,950	2,164	14,880	2,151	113,407	83,355	5,276	5,552	4,529	28,194				
Other retail stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)				
Wholesale and retail trade not allocable.....	7,895	93,874	41,169	2,960	910	3,324	27,554	10,326	101,829	19,145	3,578	1,653	5,087	35,269				
Finance, insurance, and real estate.....	2,099	18,667	13,139	551	63	985	10,699	3,023	26,918	2,668	1,538	217	863	13,102				
Insurance agents, brokers, and service.....	5,581	73,186	41,030	2,310	769	2,215	15,921	6,710	72,602	16,434	2,240	1,412	4,117	20,732				
Real estate.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)				
Finance, insurance, and real estate, not elsewhere classified.....	41,641	454,382	83,218	61,324	7,772	21,114	165,358	33,637	436,330	81,005	52,194	12,019	22,983	159,444				
Services.....	3,261	24,239	7,276	1,230	961	2,748	3,364	2,119	20,339	6,907	809	661	2,734	1,130				
Hotels, rooming houses, camps, and other lodging places.....	11,206	92,950	17,672	19,284	1,773	5,675	21,736	6,724	75,792	15,784	12,339	2,705	3,847	22,051				
Laundries, laundry services, cleaning and dyeing plants.....	1,625	27,733	1,783	8,101	604	2,543	3,851	1,388	26,107	6,182	3,128	1,273	2,198	5,735				
Beauty and barber shops.....	7,728	46,047	9,699	8,734	905	1,300	14,971	3,984	35,074	5,334	8,398	1,090	2,997	11,479				
Other personal services.....	1,853	19,170	6,190	2,449	264	1,832	2,914	1,352	14,611	4,268	813	342	752	4,837				
Business services.....	3,765	26,752	4,264	2,252	275	1,860	10,444	3,628	34,278	7,495	3,675	958	3,561	9,526				
Automobile and other repair services.....	5,889	69,914	35,285	9,121	1,402	1,803	9,913	6,009	56,790	26,740	2,888	1,522	2,317	12,819				
Automobile parking, repair, and service.....	2,965	54,025	29,093	8,015	1,131	1,076	5,101	3,069	37,976	19,296	2,200	1,045	1,386	7,353				
Repair services, except automobile.....	2,924	15,889	6,192	1,106	271	727	4,817	2,940	18,834	7,444	688	477	931	5,466				
Amusement and recreation services, including motion pictures.....	2,314	26,934	8,172	8,172	718	2,534	1,693	2,635	22,017	5,051	1,992	974	3,708	1,524				
Medical services.....	8,954	150,470	6,492	16,907	1,846	4,874	87,280	5,968	159,667	10,545	19,545	3,724	4,798	83,977				
Offices of physicians and surgeons.....	3,280	92,071	1,811	10,934	1,056	3,776	54,838	2,096	78,504	2,409	9,458	1,826	2,451	44,419				
Offices of dentists and dental surgeons.....	1,385	35,211	1,897	4,350	581	1,029	18,532	1,972	54,712	3,546	5,649	1,320	1,478	29,402				
Other medical services.....	4,279	23,188	2,784	1,723	160	679	1,910	1,900	26,451	4,594	4,438	588	869	10,156				
Educational services.....	1,078	1,625	1,066	14	7	72	977	1,439	6,513	447	402	68	193	2,956				
Legal services.....	2,241	34,421	980	2,841	270	816	21,765	1,964	22,061	222	3,452	498	535	12,666				
Engineering and architectural services.....	873	14,621	2,773	2,532	352	281	3,909	1,248	21,273	2,405	4,777	636	497	7,815				
Accounting, auditing, and bookkeeping service.....	1,078	11,086	1,000	3,822	150	339	3,058	1,987	7,012	1,165	1,485	169	374	3,382				
Other services.....	(2)	(2)	(2)	(2)	18	112	(2)	(2)	10,588	5,240	830	94	419	1,788				
Nature of business not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,131	6,008	199	1,156	128	197	2,310				

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	WEST VIRGINIA					WISCONSIN				
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)
All industries.....	65,660	1,045,997	643,780	78,356	18,494	34,271	137,066	268,931	4,126,548	243,211	97,383	216,460	647,374				
Agriculture, forestry, and fisheries.....	19,869	60,998	39,746	84	1,591	7,258	4,344	137,103	987,937	1,129	49,944	128,245	164,859				
Farms.....	19,200	58,486	39,128	84	1,582	7,155	3,278	134,224	961,312	4	49,509	126,868	156,064				
Field crop farms.....	1,921	2,390	1,200	-	-	89	247	12,598	51,449	-	3,419	7,613	4,971				
Fruit, tree nut, and vegetable farms.....	(2)	(2)	(2)	-	(2)	(2)	(2)	2,650	20,715	-	417	417	3,570				
Livestock farms.....	15,899	49,200	33,361	-	1,360	6,025	2,044	107,992	841,445	-	43,573	112,439	142,121				
Farms, not elsewhere classified.....	1,275	6,284	4,189	-	(2)	533	923	10,984	47,703	4	2,100	4,324	5,402				
Other agriculture, forestry, and fisheries.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,879	26,625	1,125	435	1,377	8,795				
Mining.....	1,380	24,139	2,105	7,244	873	2,127	1,845	(2)	(2)	(2)	(2)	(2)	(2)				
Contract construction.....	4,933	49,059	24,511	4,313	1,271	2,476	9,666	17,945	336,224	30,713	4,166	9,943	56,184				
General contractors.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,106	94,169	5,429	933	1,127	5,292				
Special trade contractors.....	4,750	35,321	16,237	3,023	781	1,688	7,986	16,507	234,039	24,491	3,163	8,092	50,182				
Contractors not allocable.....	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)				
Manufacturing.....	1,461	35,711	14,115	7,647	1,056	2,397	3,580	4,977	116,387	15,004	1,762	4,839	13,042				
Transportation, communication, electric, gas, and sanitary services.....	2,834	70,128	30,547	7,202	2,516	4,516	5,815	7,186	91,830	11,154	3,997	11,816	18,577				
Motor freight transportation and warehousing, terminals, and related services.....	2,365	69,209	30,214	7,192	2,515	4,363	5,978	5,702	81,475	10,640	3,857	9,562	15,752				
Other transportation, communication, electric, gas, and sanitary services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,484	10,355	514	140	2,254	2,825				
Wholesale and retail trade.....	16,205	587,747	464,559	29,191	7,093	7,353	35,787	46,972	1,942,263	118,664	25,927	30,009	153,839				
Wholesale trade.....	1,289	54,719	40,953	3,649	578	975	4,717	7,022	372,116	12,214	1,498	5,232	31,830				
Groceries and related products.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	906	52,288	619	173	605	3,449				
Other wholesale trade.....	852	32,205	23,387	1,918	361	685	3,121	6,116	310,772	11,595	1,325	4,627	28,381				
Retail trade.....	14,684	531,506	423,477	25,525	6,512	6,354	30,483	39,472	1,557,928	106,288	24,396	24,682	121,084				
General merchandise stores.....	2,519	44,500	36,418	3,939	376	1,451	3,844	4,791	66,245	2,839	1,103	3,272	6,658				
Food stores.....	3,270	119,120	101,465	3,536	1,229	1,490	5,296	4,527	309,689	12,960	2,129	2,897	16,955				
Automobile and truck dealers.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	719	126,281	5,905	743	835	4,812				
Gasoline service stations.....	2,010	109,174	93,206	3,430	992	621	6,141	5,795	278,737	15,661	2,570	2,369	20,042				
Apparel and accessory stores.....	575	16,411	11,634	1,113	200	202	801	1,403	31,632	1,977	313	257	2,450				
Furniture, home furnishings, and equipment stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,114	60,863	4,087	853	1,205	6,246				
Eating and drinking places.....	2,827	50,914	32,774	4,141	1,184	1,283	4,820	12,459	348,540	43,228	11,915	8,580	36,375				
Other retail stores.....	2,643	71,812	48,973	5,330	1,042	1,283	7,274	8,664	335,941	21,633	4,770	5,267	27,546				
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	478	12,219	162	33	55	925				
Finance, insurance, and real estate.....	2,973	55,593	28,229	4,264	1,102	1,212	12,833	10,027	119,348	4,636	1,572	4,189	37,160				
Insurance agents, brokers, and service.....	1,684	9,720	253	1,185	93	396	4,925	4,273	46,253	3,696	189	1,718	23,402				
Real estate.....	1,182	43,453	27,976	2,543	955	676	7,313	5,612	52,403	20,085	1,355	2,429	12,865				
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)				
Services.....	15,468	158,464	97,449	18,411	2,865	6,883	62,174	43,329	526,671	105,014	9,765	27,012	202,804				
Hotels, rooming houses, camps, and other lodging places.....	1,564	5,568	1,228	623	185	857	96	4,736	36,361	1,231	2,787	6,416	4,184				
Personal services.....	3,818	33,123	10,370	4,024	834	1,115	9,763	2,660	73,447	10,498	1,642	3,950	24,706				
Laundries, laundry services, cleaning and dyeing plants.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)				
Beauty and barber shops.....	2,800	18,058	4,924	1,873	461	320	6,728	4,193	37,237	2,003	662	677	16,807				
Other personal services.....	743	11,781	4,643	1,710	269	665	2,058	2,434	28,150	8,153	578	1,547	7,132				
Business services.....	1,249	9,288	2,104	2,686	333	673	1,535	5,379	26,027	4,868	240	1,813	8,298				
Automobile and other repair services.....	2,228	25,559	14,399	2,272	611	919	4,092	4,580	92,451	54,375	2,777	3,671	16,278				
Automobile parking, repair, and services.....	1,091	16,953	8,866	2,558	493	685	2,331	2,944	28,878	3,327	906	2,416	9,022				
Repair services, except automobile.....	1,137	8,606	5,533	14	118	234	1,761	5,636	40,902	1,445	371	1,255	7,256				
Amusement and recreation services, including motion pictures.....	1,077	10,893	2,036	1,223	306	1,035	2,583	2,209	25,425	8,651	1,245	2,358	2,392				
Medical services.....	3,007	80,800	6,222	6,625	531	1,855	35,055	7,681	204,345	15,947	2,072	6,529	109,639				
Offices of physicians and surgeons.....	822	29,134	1,114	5,079	195	870	19,787	2,834	107,237	2,925	673	3,157	67,652				
Offices of dentists and dental surgeons.....	644	14,522	1,649	1,919	134	265	7,705	1,950	21,125	5,090	359	1,278	23,050				
Other medical services.....	1,541	17,144	4,059	1,627	202	720	7,563	2,897	55,687	10,897	1,040	2,694	18,937				
Educational services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,818	7,064	899	74	182	3,825				
Legal services.....	686	7,786	184	506	30	218	5,606	2,285	42,876	934	272	1,267	23,264				
Engineering and architectural services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)				
Accounting, auditing, and bookkeeping services.....	900	2,963	3	327	20	143	1,826	1,556	6,805	8	82	337	4,216				
Other services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,460	5,461	168	75	1,987	2,987				
Nature of business not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,169	1,548	674	12	22	654				

Net loss exceeds net profit.

2 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

When estimates for a particular State have a high sampling variability, the data are not shown. For this reason, no data are shown for Alaska, Delaware, District of Columbia, Hawaii, Idaho, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, Vermont, Wyoming, and Office of International Operations. However, the data for these States are included in the U. S. totals.

The appropriate cells are dashed when no State sole proprietorship activity was reported on returns in the sample.

NONFARM SOLE PROPRIETORSHIPS WITH PAYROLL

Table 5.—NUMBER OF BUSINESSES, PAYROLL, AND THE COMPONENTS OF PAYROLL, SALARIES AND WAGES, AND COST OF LABOR, BY SELECTED INDUSTRIES

Selected industry	Total payroll		Both salaries and wages and cost of labor			Salaries and wages only		Cost of labor only	
	Number of businesses	Amount (Thousand dollars)	Number of businesses	Salaries and wages (Thousand dollars)	Cost of labor (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries.....	2,464,077	17,917,073	185,837	1,167,539	1,827,084	1,592,626	10,643,703	685,614	4,278,747
Agricultural services, forestry, and fisheries.....	49,581	274,826	4,024	22,356	40,320	25,698	145,482	19,859	66,668
Mining.....	10,726	169,460	625	7,002	7,871	7,132	107,960	2,969	46,627
Contract construction.....	313,785	3,694,724	40,965	302,587	616,716	106,588	1,117,898	166,232	1,657,523
General contractors.....	73,535	1,317,101	11,136	80,152	242,273	21,302	441,375	41,097	553,301
Special trade contractors.....	229,677	2,284,760	28,647	213,990	367,710	80,865	647,785	120,165	1,055,275
Plumbing, heating, and air conditioning.....	39,744	453,951	7,130	60,146	116,682	14,635	118,939	17,979	158,184
Electrical work.....	21,359	229,629	2,478	14,133	50,179	7,735	62,596	11,146	102,721
Other special trade contractors.....	168,574	1,601,180	19,039	139,711	200,849	58,495	466,250	91,040	794,370
Contractors not allocable.....	10,573	92,863	1,182	8,445	6,733	4,421	28,738	4,970	48,947
Manufacturing.....	108,707	1,475,029	13,222	125,538	343,192	42,494	425,208	52,991	581,091
Food and kindred products.....	9,910	123,854	749	14,332	12,457	5,553	59,767	3,608	37,298
Lumber and wood products, except furniture.....	30,135	283,379	2,161	18,649	28,084	14,649	133,437	13,325	103,209
Printing, publishing, and allied industries.....	16,936	169,648	1,936	12,776	32,522	7,070	68,163	7,930	56,187
Machinery, except electric.....	11,849	189,644	2,032	18,113	36,672	3,410	41,531	6,407	93,328
Other manufacturing.....	39,877	708,504	6,344	61,668	233,457	11,812	122,310	21,721	291,069
Transportation, communication, electric, gas, and sanitary services.....	117,599	831,868	4,993	28,980	46,652	81,099	643,438	31,507	112,798
Transportation.....	108,487	766,160	4,069	25,765	42,921	75,578	597,491	28,840	99,983
Communication, electric, gas, and sanitary services.....	9,112	65,708	924	3,215	3,731	5,521	45,947	2,667	12,815
Wholesale and retail trade.....	980,899	6,817,523	69,816	444,036	483,372	709,302	4,945,569	201,781	944,546
Wholesale trade.....	99,661	886,342	5,969	45,118	80,856	69,120	633,844	24,572	126,524
Groceries and related products.....	19,195	209,877	993	11,953	8,830	13,384	156,434	4,818	32,660
Other wholesale trade.....	80,466	676,465	4,976	33,165	72,026	55,736	477,410	19,754	93,864
Retail trade.....	858,383	5,672,372	61,598	375,907	372,202	625,091	4,153,217	171,694	771,046
Building materials, hardware, and farm equipment.....	36,801	318,574	4,296	30,931	47,622	25,685	196,684	6,820	43,337
General merchandise stores.....	42,869	174,530	1,821	7,359	13,198	30,506	136,526	10,542	17,447
Food stores.....	138,900	767,915	5,873	21,615	32,129	106,457	607,684	26,570	106,487
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	116,012	636,048	4,814	17,534	23,556	91,046	526,124	20,152	68,834
Other food stores.....	22,888	131,867	1,059	4,081	8,573	15,411	81,560	6,418	37,653
Automotive dealers and gasoline service stations.....	195,630	1,434,548	17,942	166,643	137,139	139,807	941,642	37,881	189,124
Automobile and truck dealers.....	23,153	347,737	4,863	84,464	90,429	13,720	150,291	4,570	22,553
Gasoline service stations.....	155,486	954,546	11,934	76,284	42,688	113,664	693,247	29,888	142,327
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	16,991	132,265	1,145	5,895	4,022	12,423	98,104	3,423	24,244
Apparel and accessory stores.....	39,032	232,110	1,699	5,605	5,759	31,191	195,728	6,142	25,018
Furniture, home furnishings, and equipment stores.....	47,618	376,333	5,580	36,292	30,809	26,915	233,821	15,123	75,411
Eating and drinking places.....	213,425	1,469,387	14,024	61,791	59,281	163,789	1,151,033	35,612	197,282
Drug stores and proprietary stores.....	25,500	291,944	1,043	6,665	3,352	22,431	264,271	2,026	17,656
Liquor stores.....	15,258	78,818	536	1,295	681	12,983	74,019	1,739	2,823
Sporting goods stores.....	5,874	26,085	608	2,635	1,196	3,853	16,771	1,413	5,483
Antique stores and secondhand stores.....	7,835	25,458	371	583	302	4,837	22,360	2,627	2,213
Fuel and ice dealers.....	10,151	66,100	535	3,936	3,174	6,067	37,807	3,549	21,183
Other retail trade.....	79,490	410,570	7,270	30,557	37,560	50,570	274,871	21,650	67,582
Wholesale and retail trade not allocable.....	22,855	258,809	2,249	23,011	30,314	15,091	158,508	5,515	46,976
Finance, insurance, and real estate.....	94,117	404,539	2,748	13,512	19,847	78,168	312,726	13,201	58,454
Finance.....	3,675	28,312	37	71	187	3,425	28,006	213	48
Insurance agents, brokers, and service.....	37,143	183,154	1,025	4,825	6,857	33,002	165,992	3,116	5,480
Real estate.....	53,299	193,073	1,686	8,616	12,803	41,741	118,728	9,872	52,926
Services.....	779,108	4,206,790	48,784	221,943	265,881	536,121	2,923,033	194,203	795,933
Hotels, rooming houses, camps, and other lodging places.....	56,150	182,397	3,067	5,573	7,845	39,208	136,288	13,875	32,691
Hotels, tourist courts, and motels.....	31,728	131,709	1,709	2,804	4,801	23,951	104,814	6,068	19,290
Lodging places, except hotels; tourist courts, and motels.....	24,422	50,688	1,358	2,769	3,044	15,257	31,474	7,807	13,401
Personal services.....	180,743	984,953	11,291	65,715	41,092	115,874	623,976	53,578	254,170
Laundries, laundry services, cleaning and dyeing plants.....	47,809	358,422	4,064	25,352	24,488	28,265	204,393	15,480	104,189
Beauty and barber shops.....	101,727	496,306	4,482	28,939	8,562	69,605	336,374	27,640	122,431
Other personal services.....	31,207	130,225	2,745	11,424	8,042	18,004	83,209	10,458	27,550
Business services.....	60,516	375,120	4,854	25,044	31,792	35,731	237,395	19,931	80,889
Automobile and other repair services.....	126,943	707,930	12,429	54,147	99,049	59,619	314,925	54,895	239,809
Automobile parking, repair, and services.....	70,792	496,696	6,895	38,993	76,260	36,401	227,824	27,496	153,619
Repair services, except automobile.....	56,151	211,234	5,534	15,154	22,789	23,218	87,101	27,399	86,190
Amusement and recreation services.....	39,935	212,159	2,427	8,914	11,277	27,314	163,295	10,194	28,673
Medical services.....	194,281	1,095,672	9,505	43,615	34,621	167,735	924,978	17,041	92,458
Educational services.....	12,723	46,428	715	1,422	661	40,811	3,582	3,534	8,198
Legal services.....	56,017	234,846	2,262	7,550	3,316	47,306	224,782	6,449	8,198
Engineering and architectural services.....	17,453	209,579	1,195	6,874	34,252	9,753	131,151	6,505	37,302
Accounting, auditing, and bookkeeping services.....	22,131	113,755	616	2,610	1,203	19,146	105,936	2,369	4,006
Other services.....	12,216	34,951	423	479	773	5,510	19,496	6,283	14,203
Nature of business not allocable.....	9,555	42,314	660	1,585	3,233	6,024	22,389	2,871	15,107

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS WITH RETIREMENT PLANS

Table 6.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, AND CONTRIBUTIONS TO EMPLOYEE AND SELF-EMPLOYED RETIREMENT PLANS, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Contributions to employee retirement plans								Contributions to self-employed retirement plans	
		Businesses with and without net profit				Businesses with net profit				Number of sole proprietors	Contributions (Thousand dollars)
		Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Contributions (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Contributions (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	9,135,954	13,966	1,686,817	138,923	12,171	12,300	1,178,320	172,013	9,825	19,486	13,922
Agriculture, forestry, and fisheries.....	3,338,081	1,839	50,190	3,228	547	1,412	31,347	5,258	261	2,614	1,012
Farms.....	3,208,089	1,798	47,089	3,106	534	1,372	29,114	4,254	255	2,410	953
Field crop farms.....	1,171,303	222	6,551	2,118	54	(1) ¹	(1)	(1)	(1)	1,456	461
Fruit, tree nut, and vegetable farms.....	144,065	(1)	(1)	(1)	(1)	-	-	-	-	(1)	(1)
Livestock farms.....	1,652,312	1,366	22,878	1,264	225	1,148	21,655	2,041	190	815	352
Farms, not elsewhere classified.....	240,409	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	129,992	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	34,438	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	691,613	2,331	591,667	25,654	3,315	2,121	216,751	17,314	2,723	654	538
Special trade contractors.....	554,120	1,869	160,792	12,147	2,409	1,764	159,808	13,609	2,383	614	530
Other contractors.....	137,493	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Manufacturing.....	187,398	548	76,281	7,193	593	477	56,022	7,958	422	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	307,103	711	52,596	6,003	1,165	610	49,370	6,198	1,038	244	132
Wholesale and retail trade.....	1,836,746	3,926	648,704	25,262	2,765	3,256	570,244	28,159	1,726	2,517	1,370
Wholesale trade.....	324,392	714	225,119	7,605	864	591	175,632	8,226	455	1,119	941
Groceries and related products.....	47,338	292	90,824	2,175	205	292	90,824	2,175	205	(1)	(1)
Farm products—raw materials.....	16,874	124	51,482	2,464	417	1	1,995	157	8	(1)	(1)
Other wholesale trade.....	260,180	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,106	929
Retail trade.....	1,471,400	3,069	403,203	15,741	1,843	2,523	374,472	18,006	1,215	1,264	346
Food stores.....	278,228	861	144,102	5,666	478	861	144,102	5,666	478	(1)	(1)
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	233,610	661	129,939	4,802	369	661	129,939	4,802	369	(1)	(1)
Other food stores.....	44,618	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Automotive dealers and gasoline service stations.....	272,458	823	166,533	1,783	839	520	139,448	3,926	236	(1)	(1)
Automobile and truck dealers.....	42,963	376	147,222	1,349	254	275	122,340	2,797	170	-	-
Gasoline service stations and tire, battery, and accessory dealers, and automobile dealers, not elsewhere classified.....	229,495	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places.....	292,141	689	23,442	1,979	197	483	23,052	2,074	190	(1)	(1)
Other retail trade.....	628,573	696	69,126	6,313	329	659	67,870	6,340	311	758	198
Wholesale and retail trade not allocable.....	40,954	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	506,111	356	24,658	5,692	1,216	350	23,271	5,750	1,197	1,213	646
Security and commodity brokers, dealers, exchanges, and services.....	18,438	-	-	-	-	-	-	-	-	63	68
Real estate.....	313,227	272	11,969	3,215	1,072	266	10,582	3,273	1,053	(1)	(1)
Other finance, insurance, and real estate.....	174,446	84	12,689	2,477	144	84	12,689	2,477	144	803	340
Services.....	2,185,196	4,248	238,857	100,175	2,537	4,072	230,593	101,291	2,457	12,034	9,849
Personal services.....	523,291	551	13,991	3,430	200	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	235,528	395	22,585	3,059	259	362	22,061	3,077	250	643	301
Automobile and other repair services.....	345,959	443	10,246	2,403	85	440	10,198	2,407	82	(1)	(1)
Medical services.....	393,421	2,258	138,574	79,726	1,293	2,252	138,437	79,735	1,290	8,015	7,834
Offices of physicians and surgeons.....	151,225	1,807	118,009	69,619	1,101	1,807	118,009	69,619	1,101	6,361	6,671
Offices of dentists and dental surgeons.....	79,777	389	16,197	8,627	126	386	16,179	8,631	126	1,109	850
Other medical services.....	162,419	62	4,368	1,480	66	59	4,249	1,485	63	545	313
Other services.....	686,997	601	53,461	11,557	700	568	46,597	12,606	663	2,807	1,605
Nature of business not allocable.....	49,268	-	-	-	-	-	-	-	-	(1)	(1)

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.² Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

INVESTMENT CREDIT AND COST OF ELIGIBLE PROPERTY REPORTED BY SOLE PROPRIETORS

Table 7.—NUMBER OF SOLE PROPRIETORS WITH INVESTMENT CREDIT, TENTATIVE INVESTMENT CREDIT, AND COST OF NEW AND USED PROPERTY, BY INDUSTRIAL DIVISION

Industrial division	Sole proprietors			Filing Form 3468				
	Number	Reporting investment credit		Number	Tentative credit (Thousand dollars)	Cost of eligible property		
		Number	Amount (Thousand dollars)			Number	New and used property (Thousand dollars)	New property (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial divisions.....	8,548,647	1,210,818	208,113	1,340,276	253,187	1,332,710	4,655,656	3,605,484
Agriculture, forestry, and fisheries.....	3,181,936	565,107	100,777	672,627	127,357	668,484	2,167,450	1,730,964
Mining.....	29,922	8,128	5,783	8,828	7,593	8,791	123,959	93,793
Contract construction.....	664,429	63,075	11,301	68,497	13,929	67,822	329,075	246,683
Manufacturing.....	176,997	30,434	7,892	31,762	8,615	31,759	159,076	121,246
Transportation, communication, electric, gas, and sanitary services.....	277,583	32,579	11,372	33,652	13,379	33,419	332,720	245,985
Wholesale and retail trade.....	1,744,781	233,445	35,235	245,589	43,391	244,306	811,675	590,653
Wholesale trade.....	307,553	35,462	5,818	36,305	7,149	36,171	150,352	120,131
Retail trade.....	1,399,065	191,378	27,873	201,971	34,437	200,855	626,596	446,710
Wholesale and retail trade not allocable.....	38,163	6,605	1,544	7,313	1,805	7,280	34,727	23,812
Finance, insurance, and real estate.....	466,641	44,876	5,579	44,854	6,045	44,818	118,752	96,002
Services.....	1,961,984	230,577	29,729	231,899	32,405	230,746	602,013	471,583
Nature of business not allocable.....	44,374	2,597	445	2,568	473	2,565	10,936	8,575

Industrial division	Filing Form 3468--Continued			Number not filing Form 3468	Number reporting investment credit attributable to sole proprietor		
	Cost of eligible property--Continued				All	Part	None
	Used property						
	Total (Thousand dollars)	Under \$50,000 (Thousand dollars)	\$50,000 (Thousand dollars)				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industrial divisions.....	1,050,172	1,018,610	31,562	7,208,371	1,262,821	24,909	52,546
Agriculture, forestry, and fisheries.....	436,486	428,121	8,365	2,509,309	643,090	10,350	19,187
Mining.....	30,166	22,057	8,109	21,094	6,538	1,428	802
Contract construction.....	82,392	79,642	2,750	595,932	65,047	850	2,000
Manufacturing.....	37,830	36,518	1,312	145,235	30,204	593	965
Transportation, communication, electric, gas, and sanitary services.....	86,735	81,184	5,551	243,931	31,958	551	1,143
Wholesale and retail trade.....	221,022	218,249	2,773	1,499,192	232,977	4,390	8,222
Wholesale trade.....	30,221	28,463	1,758	271,248	33,678	778	1,849
Retail trade.....	179,886	178,871	1,015	1,197,094	192,512	3,519	5,940
Wholesale and retail trade not allocable.....	10,915	10,915	-	30,850	6,787	93	433
Finance, insurance, and real estate.....	22,750	22,581	169	421,787	38,056	1,432	5,366
Services.....	130,430	127,897	2,533	1,730,085	212,603	5,233	14,063
Nature of business not allocable.....	2,361	2,361	-	41,806	2,348	82	138

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	All Industries						Agriculture, forestry, and fisheries					
Total.....	9,135,954	181,551,305	23,770,528	7,074,465	160,069,199	27,435,631	3,338,081	30,049,957	3,048,031	2,213,676	23,590,596	5,007,600
Under \$1,000 ¹	1,198,952	16,386,250	2,078,589	685,261	4,998,967	445,976	635,044	4,903,069	250,144	355,061	1,513,788	184,799
\$1,000 under \$2,000.....	1,051,378	9,141,512	745,153	875,035	7,581,638	951,350	517,180	3,091,508	300,263	413,131	2,663,992	423,593
\$2,000 under \$5,000.....	2,784,036	36,446,158	4,288,384	2,227,124	32,968,199	4,890,787	1,130,344	8,953,509	1,246,803	802,012	7,864,217	1,609,658
\$5,000 under \$10,000.....	2,622,055	47,624,675	6,712,116	2,054,736	45,096,084	7,257,782	769,474	7,236,053	1,201,031	472,069	6,484,961	1,519,355
\$10,000 under \$20,000.....	1,068,251	38,761,736	6,326,520	891,755	37,507,870	6,634,716	214,817	3,607,505	656,066	136,744	3,222,509	830,147
\$20,000 under \$50,000.....	357,710	26,735,112	5,507,472	302,691	25,917,885	5,747,374	57,945	1,770,845	219,467	30,228	1,511,204	362,014
\$50,000 under \$150,000.....	49,612	5,860,921	1,270,041	36,351	5,548,212	1,427,821	11,566	403,562	220,955	4,135	291,569	69,469
\$150,000 under \$500,000.....	3,424	491,251	8,853	1,364	386,695	73,436	1,449	64,629	224,808	252	29,932	6,884
\$500,000 under \$1,000,000.....	338	39,335	27,153	94	24,140	5,745	161	9,989	24,806	24	4,681	1,136
\$1,000,000 or more.....	198	64,355	22,269	54	39,509	10,594	101	9,288	24,886	20	3,743	545
Agriculture, forestry, and fisheries—Continued												
Farms												
	Total						Field crop farms					
Total.....	3,208,089	28,284,962	2,749,034	2,109,648	21,950,123	4,662,543	1,171,303	9,489,132	1,915,675	891,105	8,237,571	2,280,372
Under \$1,000 ¹	620,847	4,794,632	2,517,152	345,201	1,457,327	176,515	211,808	1,015,892	239,071	145,343	476,780	79,303
\$1,000 under \$2,000.....	500,969	3,000,297	290,382	399,666	2,585,467	409,940	179,712	855,839	138,292	153,890	749,582	166,335
\$2,000 under \$5,000.....	1,086,918	8,584,201	1,174,467	764,944	7,514,963	1,529,580	380,101	2,567,367	523,235	294,977	2,304,175	604,369
\$5,000 under \$10,000.....	729,969	6,694,225	1,103,617	440,745	5,959,719	1,414,341	284,180	2,633,731	645,519	206,836	2,442,369	715,649
\$10,000 under \$20,000.....	201,570	3,246,164	572,758	126,589	2,873,294	739,905	90,516	1,543,382	447,304	72,329	1,464,230	476,088
\$20,000 under \$50,000.....	55,049	4,537,302	181,404	28,251	1,283,414	321,172	21,526	722,491	183,607	15,837	673,416	204,119
\$50,000 under \$150,000.....	11,120	353,401	23,267	3,968	245,225	63,458	3,148	136,387	18,969	1,791	116,237	32,149
\$150,000 under \$500,000.....	1,397	57,372	24,574	244	23,208	6,254	262	9,990	21,731	86	7,044	1,709
\$500,000 under \$1,000,000.....	154	8,993	24,699	21	3,770	1,035	30	1,170	2,216	10	780	309
\$1,000,000 or more.....	96	8,375	23,902	19	3,736	543	20	2,883	2,233	6	2,458	342
Agriculture, forestry, and fisheries—Continued												
Farms—Continued												
	Fruit, tree nut, and vegetable farms						Livestock farms					
Total.....	144,065	1,405,935	122,017	85,957	1,111,871	254,127	1,652,312	16,363,916	752,001	1,023,355	11,824,199	1,952,216
Under \$1,000 ¹	23,970	185,728	247,953	10,835	41,860	7,300	354,775	3,436,511	237,828	174,251	891,137	81,649
\$1,000 under \$2,000.....	15,708	90,343	2,964	11,268	80,140	11,380	280,349	1,979,111	146,214	217,986	1,693,237	218,399
\$2,000 under \$5,000.....	39,423	271,015	28,149	25,451	233,024	43,456	603,184	5,494,096	612,285	412,464	4,758,636	838,262
\$5,000 under \$10,000.....	39,114	343,743	46,187	23,653	306,628	62,856	327,938	3,488,241	411,479	179,841	3,034,794	590,274
\$10,000 under \$20,000.....	16,846	247,499	41,162	9,916	222,650	54,039	63,773	1,287,162	73,454	32,348	1,034,693	171,710
\$20,000 under \$50,000.....	7,067	186,379	38,026	3,850	159,445	52,862	17,359	510,106	242,596	5,686	347,820	42,668
\$50,000 under \$150,000.....	1,751	70,948	12,898	923	61,101	19,442	4,052	123,733	248,805	690	52,412	7,307
\$150,000 under \$500,000.....	158	8,747	1,255	55	6,367	2,609	741	34,078	220,423	76	8,402	1,547
\$500,000 under \$1,000,000.....	14	374	2,203	3	210	91	85	6,609	23,609	6	2,267	577
\$1,000,000 or more.....	14	1,159	2,468	3	446	92	56	4,269	23,170	7	801	93
Agriculture, forestry, and fisheries—Continued												
Farms—Continued												
	Farms, not elsewhere classified						Other agriculture, forestry, and fisheries					
Total.....	240,409	1,025,979	240,659	109,231	776,482	175,828	129,992	1,764,995	298,997	104,028	1,640,473	345,057
Under \$1,000 ¹	30,294	156,501	257,300	14,772	47,550	8,063	14,197	108,437	22,992	9,860	56,461	8,484
\$1,000 under \$2,000.....	25,200	75,004	2,912	16,522	62,508	13,826	16,211	91,211	9,881	13,465	78,525	13,653
\$2,000 under \$5,000.....	64,210	251,723	10,798	32,052	219,128	43,493	43,426	369,308	72,336	37,068	349,524	80,078
\$5,000 under \$10,000.....	73,737	228,510	4,432	30,415	175,428	45,562	39,505	541,828	97,414	31,324	525,242	105,014
\$10,000 under \$20,000.....	30,435	168,121	10,838	11,996	151,721	38,068	13,247	361,341	83,308	10,155	349,215	90,242
\$20,000 under \$50,000.....	9,097	118,326	2,367	2,878	102,733	21,523	2,896	233,543	38,063	1,977	227,790	40,842
\$50,000 under \$150,000.....	2,169	22,333	26,329	564	15,475	4,830	446	50,161	2,312	167	46,344	6,011
\$150,000 under \$500,000.....	236	4,557	23,675	27	1,395	389	52	7,257	2,234	8	6,724	630
\$500,000 under \$1,000,000.....	25	840	2,671	2	513	58	7	996	2,107	3	911	101
\$1,000,000 or more.....	6	64	231	3	31	16	5	913	2984	1	7	2
Agriculture, forestry, and fisheries—Continued												
Contract construction												
	Mining						Total					
Total.....	34,438	1,048,761	29,875	21,167	612,570	111,250	691,613	16,344,887	2,170,954	632,049	14,739,090	2,341,020
Under \$1,000 ¹	4,381	253,413	230,333	1,454	37,099	6,696	57,623	1,366,004	292,696	37,591	302,716	29,429
\$1,000 under \$2,000.....	1,838	28,112	2,763	1,838	28,112	2,763	79,137	511,182	81,133	74,372	443,445	86,382
\$2,000 under \$5,000.....	7,220	78,637	5,067	5,101	57,262	8,383	255,150	2,830,198	553,747	241,456	2,684,059	570,398
\$5,000 under \$10,000.....	8,835	144,235	12,533	5,550	81,919	20,908	224,788	4,928,958	813,754	208,456	4,767,633	828,062
\$10,000 under \$20,000.....	6,247	181,559	17,921	4,255	169,754	26,752	60,857	3,730,745	507,663	56,940	3,619,963	515,018
\$20,000 under \$50,000.....	3,666	176,617	2,298	1,943	125,561	18,803	13,001	2,403,003	259,071	12,279	2,363,568	261,900
\$50,000 under \$150,000.....	1,792	114,856	21,727	837	77,612	17,683	1,022	523,152	44,550	930	511,926	45,965
\$150,000 under \$500,000.....	390	55,055	213,505	169	28,217	5,787	34	39,131	2,168	24	33,266	2,302
\$500,000 under \$1,000,000.....	48	6,851	23,757	14	2,204	309	-	-	-	-	-	-
\$1,000,000 or more.....	21	9,426	21,135	6	4,830	3,166	1	12,514	1,564	1	12,514	1,564
Contract construction—Continued												
	General contractors						Special trade contractors					
Total.....	115,238	6,783,114	472,145	99,286	5,696,320	576,003	554,120	9,184,009	1,643,945	513,954	8,695,926	1,706,200
Under \$1,000 ¹	12,048	909,829	278,353	4,263	145,501	6,581	42,621	427,044	212,885	31,709	149,913	22,085
\$1,000 under \$2,000.....	8,229	151,391	7,320	6,917	114,119	9,657	68,868	342,917	72,188	65,819	315,417	74,649
\$2,000 under \$5,000.....	32,388	784,393	74,701	29,159	709,695	80,997	213,994	1,933,851	462,677	204,624	1,866,864	472,405
\$5,000 under \$10,000.....	39,294	1,787,252	183,018	37,378	1,716,498	186,678	179,014	3,015,938	607,978	165,002	2,926,476	618,548
\$10,000 under \$20,000.....	16,931	1,466,746	146,272	15,733	1,373,750	149,734	42,300	2,194,457	351,705	39,780	2,177,058	355,100
\$20,000 under \$50,000.....	5,714	1,266,222	109,804	5,267	1,235,157	111,664	6,915	1,114,240	143,750	6,646	1,106,040	144,656
\$50,000 under \$150,000.....	607	368,995	25,997	549	359,009	27,187	400	152,203	18,186	369	150,969	18,361
\$150,000 under \$500,000.....	26	35,772	1,822	19	30,077	1,941	8	3,359	346	5	3,189	361
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	12,514	1,564	1	12,514	1,564	-	-	-	-	-	-

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Contract construction—Continued							Manufacturing					
Contractors not allocable							Total					
Total.....	22,255	377,764	54,864	18,809	346,844	58,817	187,398	6,369,127	677,601	152,282	5,778,576	765,628
Under \$1,000 ¹	2,954	29,131	21,458	1,619	7,302	8,763	19,771	419,422	238,851	11,033	142,815	12,409
\$1,000 under \$2,000.....	2,040	16,874	1,625	1,636	13,909	2,076	16,972	172,002	12,285	14,349	137,979	16,979
\$2,000 under \$5,000.....	8,768	111,954	16,369	7,673	107,500	16,996	52,837	865,062	94,654	43,835	758,002	104,351
\$5,000 under \$10,000.....	6,480	125,768	22,758	6,076	124,659	22,836	58,541	1,482,376	197,423	49,437	1,435,017	204,900
\$10,000 under \$20,000.....	1,626	69,542	9,686	1,427	69,155	10,184	29,525	1,678,193	206,746	24,881	1,640,596	213,680
\$20,000 under \$50,000.....	372	22,541	5,517	366	22,371	5,580	8,427	1,283,467	153,459	7,692	1,227,780	158,181
\$50,000 under \$150,000.....	15	1,954	367	12	1,948	382	1,249	426,256	47,333	1,007	398,208	49,823
\$150,000 under \$500,000.....	-	-	-	-	-	-	66	33,964	4,061	42	31,086	4,778
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	6	5,837	450	5	5,836	450
\$1,000,000 or more.....	-	-	-	-	-	-	4	2,548	41	1	1,257	77
Manufacturing—Continued							Food and kindred products					
Total.....							Apparel and other fabricated textile products					
Under \$1,000 ¹	1,843	102,117	21,741	1,013	9,981	1,335	1,113	24,429	44,736	7,961	462,920	49,571
\$1,000 under \$2,000.....	1,009	8,141	1,135	1,009	8,141	1,135	(3)	(3)	(3)	(3)	(3)	(3)
\$2,000 under \$5,000.....	4,369	162,755	7,374	3,662	113,977	8,586	2,321	44,393	5,309	1,917	38,252	5,385
\$5,000 under \$10,000.....	4,930	202,428	22,802	4,426	186,462	23,276	2,624	92,375	12,082	2,624	92,375	12,082
\$10,000 under \$20,000.....	2,026	288,965	16,376	1,827	278,945	17,073	1,624	156,078	14,287	1,591	156,078	14,292
\$20,000 under \$50,000.....	760	222,203	12,443	670	192,472	14,635	666	144,948	14,657	699	140,556	14,724
\$50,000 under \$150,000.....	104	70,097	4,843	97	69,122	4,891	50	27,009	2,095	45	26,877	2,103
\$150,000 under \$500,000.....	6	1,102	109	4	1,086	148	3	1,539	209	3	1,539	209
\$500,000 under \$1,000,000.....	1	529	9	1	529	9	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing—Continued							Lumber and wood products, except furniture					
Total.....							Printing, publishing, and allied industries					
Under \$1,000 ¹	7,244	76,876	1,776	5,020	45,474	6,140	2,579	37,817	2,517	1,165	12,129	404
\$1,000 under \$2,000.....	8,016	88,082	6,787	6,906	74,481	8,622	1,972	14,824	1,166	1,569	13,998	1,837
\$2,000 under \$5,000.....	18,949	238,767	36,832	17,403	229,316	37,429	6,211	81,017	12,770	5,067	78,633	13,521
\$5,000 under \$10,000.....	11,100	379,081	38,653	9,889	373,605	39,940	10,430	190,892	38,572	9,219	187,527	38,947
\$10,000 under \$20,000.....	3,549	286,261	27,231	2,984	277,630	28,806	5,604	220,976	39,373	4,708	216,583	40,118
\$20,000 under \$50,000.....	831	144,267	14,761	777	140,780	15,141	1,449	129,863	23,107	1,342	127,971	23,536
\$50,000 under \$150,000.....	146	80,379	4,266	99	59,801	5,321	215	36,994	5,998	161	34,912	6,439
\$150,000 under \$500,000.....	1	-	21	-	-	-	10	1,649	445	3	1,266	682
\$500,000 under \$1,000,000.....	1	4,735	194	1	4,735	194	2	537	232	2	537	232
\$1,000,000 or more.....	2	1,291	230	-	-	-	1	2	26	-	-	-
Manufacturing—Continued							Machinery, except electric					
Total.....							Other manufacturing					
Under \$1,000 ¹	1,748	38,985	27,858	(3)	(3)	(3)	5,244	139,198	2,775	2,422	58,837	3,794
\$1,000 under \$2,000.....	(3)	(3)	(3)	(3)	(3)	(3)	4,743	54,872	1,924	3,633	35,276	4,112
\$2,000 under \$5,000.....	5,168	91,902	8,114	3,756	75,341	10,147	15,819	246,228	24,755	12,030	222,483	29,283
\$5,000 under \$10,000.....	8,376	143,399	28,349	6,761	140,039	29,857	21,081	474,201	56,965	16,518	455,009	60,798
\$10,000 under \$20,000.....	5,044	160,537	32,923	4,182	156,008	34,043	11,678	565,376	76,556	9,589	555,358	79,348
\$20,000 under \$50,000.....	1,300	154,284	26,601	1,190	147,425	26,749	3,421	487,902	61,890	3,064	478,576	63,396
\$50,000 under \$150,000.....	190	57,063	10,011	190	56,862	10,058	538	154,714	20,120	415	150,634	21,011
\$150,000 under \$500,000.....	9	1,197	531	5	1,162	580	37	28,477	2,768	27	26,033	3,159
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	2	36	15	1	35	15
\$1,000,000 or more.....	-	-	-	-	-	-	1	1,257	77	1	1,257	77
Transportation, communication, electric, gas, and sanitary services							Transportation					
Total.....							Total					
Under \$1,000 ¹	33,888	511,682	225,547	20,434	146,467	14,409	32,775	495,452	224,189	19,628	138,746	13,822
\$1,000 under \$2,000.....	35,857	286,077	31,721	31,161	214,719	37,612	34,725	280,619	30,399	30,029	209,261	36,290
\$2,000 under \$5,000.....	112,496	1,297,371	191,525	96,015	1,047,151	209,544	107,047	1,237,157	178,885	90,969	988,258	196,850
\$5,000 under \$10,000.....	93,001	1,336,619	240,621	76,016	1,249,670	257,167	86,992	1,259,743	224,160	71,251	1,173,830	240,183
\$10,000 under \$20,000.....	25,670	774,156	156,834	22,159	731,775	163,070	23,512	724,297	140,560	20,203	682,403	146,484
\$20,000 under \$50,000.....	5,517	642,971	84,371	4,692	630,887	88,201	5,087	604,404	77,328	4,341	595,176	80,813
\$50,000 under \$150,000.....	618	112,251	14,337	441	109,739	15,396	557	103,223	12,972	396	101,332	13,896
\$150,000 under \$500,000.....	44	7,219	603	13	4,089	1,035	39	5,021	245	10	2,148	628
\$500,000 under \$1,000,000.....	7	559	146	3	557	178	7	559	146	3	557	178
\$1,000,000 or more.....	5	373	264	-	-	-	4	330	236	-	-	-
Transportation, communication, electric, gas, and sanitary services—Continued							Transportation—Continued					
Motor freight transportation and warehousing, terminals, and related services							Other transportation					
Total.....	213,704	3,831,335	488,322	171,951	3,225,715	558,415	77,041	879,470	151,948	64,879	665,996	170,729
Under \$1,000 ¹	25,216	421,044	222,580	14,421	111,312	10,021	7,559	74,408	21,609	5,207	27,434	3,801
\$1,000 under \$2,000.....	24,204	231,889	18,772	20,012	168,188	24,194	10,521	48,730	11,627	10,017	41,073	12,096
\$2,000 under \$5,000.....	78,972	939,158	130,287	66,123	832,028	145,757	28,075	297,999	48,598	24,846	156,230	51,093
\$5,000 under \$10,000.....	64,825	1,067,072	185,580	53,187	988,849	197,016	12,167	1,021,611	38,580	18,064	184,981	43,167
\$10,000 under \$20,000.....	16,980	585,469	109,109	14,898	545,474	113,255	6,532	138,828	31,451	5,305	136,929	33,229
\$20,000 under \$50,000.....	3,177	495,362	56,298	3,007	491,957	57,188	1,910	109,042	21,030	1,334	103,219	23,625
\$50,000 under \$150,000.....	321	87,997	10,623	298	87,141	10,705	236	15,226	2,349	98	14,191	3,191
\$150,000 under \$500,000.....	7	2,788	56	3	210	102	32	2,233	189	7	1,938	526
\$500,000 under \$1,000,000.....	2	556	177	2	556	177	5	3	231	1	1	1
\$1,000,000 or more.....	-	-	-	-	-	-	4	330	236	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	Transportation, communication, electric, gas, & sanitary services—Continued						Wholesale and retail trade					
	Communication, electric, gas, and sanitary services						Total					
Total.....	16,358	258,473	54,077	14,104	243,343	57,468	1,836,746	89,775,198	5,807,485	1,483,457	80,571,901	6,445,489
Under \$1,000 ¹	1,113	16,230	21,358	(3)	(3)	(3)	227,252	7,200,134	226,803	113,167	2,282,521	81,767
\$1,000 under \$2,000.....	1,132	5,458	1,322	1,132	5,458	1,322	180,639	3,995,560	129,418	147,920	3,169,253	168,463
\$2,000 under \$5,000.....	5,449	60,214	12,640	5,046	58,893	12,694	558,993	18,003,138	1,031,304	468,739	16,433,696	1,142,237
\$5,000 under \$10,000.....	6,004	76,876	16,461	4,765	75,840	16,984	575,324	25,190,682	1,985,262	470,828	24,129,308	2,059,768
\$10,000 under \$20,000.....	2,158	49,859	16,274	1,956	49,372	16,586	230,370	20,638,485	1,749,711	204,895	20,168,391	1,787,718
\$20,000 under \$50,000.....	430	38,567	7,043	351	35,711	7,388	58,898	12,445,717	1,617,821	53,530	12,161,611	1,634,357
\$50,000 under \$150,000.....	61	5,028	1,365	45	8,407	1,500	5,027	2,137,015	158,417	4,261	2,074,565	163,422
\$150,000 under \$500,000.....	5	2,198	358	3	1,941	407	198	159,135	4,530	112	148,738	5,524
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	16	3,205	294	2	2,618	604
\$1,000,000 or more.....	1	43	228	-	-	-	9	2,127	531	3	1,200	1,027
	Wholesale and retail trade—Continued											
	Wholesale trade											
	Total						Groceries and related products					
Total.....	324,392	17,916,959	1,518,269	275,340	16,702,226	1,610,665	47,338	4,849,338	211,409	42,103	4,489,152	223,094
Under \$1,000 ¹	25,896	1,089,700	228,139	13,585	367,081	14,508	3,663	277,176	25,337	1,320	31,659	1,330
\$1,000 under \$2,000.....	23,674	362,385	16,248	18,957	294,799	21,494	3,003	78,694	2,177	2,398	66,452	2,119
\$2,000 under \$5,000.....	85,381	2,785,916	174,842	73,018	2,610,371	191,773	14,431	838,696	35,627	13,587	768,389	36,289
\$5,000 under \$10,000.....	107,742	3,850,904	410,668	96,036	3,747,466	421,507	16,654	1,285,588	76,216	15,843	1,270,142	76,732
\$10,000 under \$20,000.....	58,768	4,839,982	477,911	52,407	4,778,614	488,614	7,662	1,298,383	56,468	6,598	1,249,131	58,941
\$20,000 under \$50,000.....	20,683	3,955,865	383,053	19,333	3,898,440	386,785	2,268	826,753	42,959	2,135	826,081	43,254
\$50,000 under \$150,000.....	2,166	910,595	80,129	1,951	886,942	81,541	245	237,957	8,119	214	227,749	9,184
\$150,000 under \$500,000.....	76	117,499	2,528	50	114,763	2,813	12	6,091	380	8	4,549	465
\$500,000 under \$1,000,000.....	3	2,741	437	2	2,618	604	-	-	-	-	-	-
\$1,000,000 or more.....	3	1,372	592	1	1,192	1,026	-	-	-	-	-	-
	Wholesale trade—Continued											
	Farm products—raw materials						Other wholesale trade					
Total.....	16,874	2,431,753	48,561	13,566	2,212,128	57,941	260,180	10,635,868	1,258,299	219,671	10,000,946	1,329,630
Under \$1,000 ¹	3,077	357,840	2,617	1,713	209,897	3,187	19,156	454,684	222,185	10,552	125,525	9,991
\$1,000 under \$2,000.....	1,715	53,547	1,502	1,413	47,539	1,570	18,956	230,144	12,569	15,146	180,808	17,005
\$2,000 under \$5,000.....	5,583	656,837	5,645	4,473	627,584	8,886	65,367	1,290,383	133,570	54,958	1,214,398	146,618
\$5,000 under \$10,000.....	3,957	438,842	15,283	3,655	424,380	15,733	87,131	2,126,474	325,169	76,538	2,052,884	335,042
\$10,000 under \$20,000.....	1,697	385,179	11,684	1,565	383,633	12,219	50,009	3,156,420	409,759	44,244	3,100,850	417,454
\$20,000 under \$50,000.....	707	320,229	11,479	630	301,009	12,004	17,708	2,808,883	328,615	16,568	2,771,350	331,491
\$50,000 under \$150,000.....	130	119,090	3,450	111	118,997	3,735	1,791	552,648	67,760	1,626	546,196	68,622
\$150,000 under \$500,000.....	7	99,112	565	6	99,089	571	57	12,296	1,583	36	11,125	1,777
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	3	2,741	437	2	2,618	604
\$1,000,000 or more.....	1	177	2,430	-	-	-	2	1,195	1,022	1	1,192	1,026
	Retail trade											
	Total						Building materials, hardware, and farm equipment					
	Total						Total					
Total.....	1,471,400	69,200,711	4,121,256	1,176,295	61,476,755	4,650,897	57,606	3,720,557	200,480	43,546	3,246,299	238,509
Under \$1,000 ¹	196,251	5,863,547	2,235,450	97,024	1,819,017	65,538	7,527	298,963	218,245	2,042	74,427	1,507
\$1,000 under \$2,000.....	154,622	3,593,728	112,148	127,528	2,841,682	145,307	4,830	121,736	2,246	3,316	76,081	4,039
\$2,000 under \$5,000.....	462,749	14,850,621	838,073	386,898	13,521,755	928,724	15,213	764,644	27,868	12,647	673,830	36,232
\$5,000 under \$10,000.....	454,982	20,790,103	1,530,052	384,614	19,844,829	1,592,131	19,022	993,264	72,982	15,871	930,625	77,089
\$10,000 under \$20,000.....	164,195	14,997,980	1,209,142	145,990	14,597,785	1,235,247	8,337	938,484	68,684	7,309	904,945	71,431
\$20,000 under \$50,000.....	35,847	7,949,522	595,780	32,072	7,737,475	608,257	2,457	525,787	40,114	2,172	510,603	41,079
\$50,000 under \$150,000.....	2,623	1,117,195	70,067	2,110	1,084,142	73,481	213	77,117	6,811	183	75,906	7,085
\$150,000 under \$500,000.....	114	37,458	1,619	57	30,062	2,211	7	562	20	6	482	47
\$500,000 under \$1,000,000.....	12	447	213	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	5	110	237	2	8	1	-	-	-	-	-	-
	Retail trade—Continued											
	Building materials, hardware, and farm equipment—Continued											
	Building materials dealers						Hardware stores					
Total.....	21,615	1,325,656	78,570	15,515	1,124,764	94,137	24,804	1,125,681	86,123	20,221	1,036,809	95,312
Under \$1,000 ¹	2,665	122,837	26,431	(3)	(3)	(3)	3,254	70,411	26,127	1,030	25,059	496
\$1,000 under \$2,000.....	1,737	58,097	695	1,132	33,243	1,427	2,365	34,968	1,292	1,658	25,304	2,004
\$2,000 under \$5,000.....	4,686	213,094	6,170	3,330	187,972	9,412	7,500	236,225	18,464	7,097	231,557	19,181
\$5,000 under \$10,000.....	7,676	332,569	26,095	6,061	316,887	28,226	7,770	379,407	34,779	6,963	362,311	35,602
\$10,000 under \$20,000.....	3,660	314,912	27,603	3,096	297,720	29,769	2,985	267,353	24,793	2,687	261,744	25,165
\$20,000 under \$50,000.....	1,069	243,335	20,511	979	239,738	20,827	871	119,172	10,864	742	112,206	11,223
\$50,000 under \$150,000.....	119	46,479	3,937	107	40,258	4,668	57	17,927	1,530	42	17,510	1,613
\$150,000 under \$500,000.....	3	333	210	2	253	17	2	218	28	2	218	28
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
	Retail trade—Continued											
	Building materials, hardware, and farm equipment—Continued											
	Farm equipment dealers						General merchandise stores					
Total.....	11,187	1,269,220	35,787	7,810	1,084,726	49,060	148,732	3,324,792	252,146	116,862	2,908,853	284,264
Under \$1,000 ¹	1,608	105,715	25,687	(3)	(3)	(3)	19,874	310,625	28,681	12,658	149,270	8,391
\$1,000 under \$2,000.....	(3)	(3)	(3)	(3)	(3)	(3)	16,242	229,000	11,623	13,436	137,770	13,361
\$2,000 under \$5,000.....	3,027	315,325	2,734	2,226	254,301	7,639	43,324	754,638	64,176	35,799	734,410	68,941
\$5,000 under \$10,000.....	3,576	281,288	12,108	2,847	250,827	13,261	51,868	1,002,236	97,595	41,509	966,545	101,971
\$10,000 under \$20,000.....	1,692	356,219	16,288	1,526	345,971	16,497	14,865	624,435	56,516	11,313	597,646	59,629
\$20,000 under \$50,000.....	517	163,280	8,739	451	158,659	9,029	2,381	305,098	27,839	2,021	295,672	28,654
\$50,000 under \$150,000.....	37	18,711	1,344	34	18,138	1,404	171	59,023	3,086	128	57,862	3,291
\$150,000 under \$500,000.....	2	11	2	2	11	2	6	333	23	4	236	26
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	1	4	25	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Food stores												
Total							Grocery stores, meat and fish markets, and fruit and vegetable markets					
Total.....	278,228	15,673,363	739,705	234,532	14,012,649	811,297	233,610	14,505,858	630,979	196,641	12,920,099	692,332
Under \$1,000 ¹	44,853	1,537,154	232,762	25,010	478,976	15,117	39,182	1,441,833	231,769	20,976	426,749	11,608
\$1,000 under \$2,000.....	36,116	832,850	32,564	31,879	723,670	36,377	31,957	764,102	29,510	28,224	659,590	32,262
\$2,000 under \$5,000.....	95,690	3,799,783	197,940	84,837	3,609,224	208,456	80,511	3,535,494	171,266	71,799	3,357,918	179,719
\$5,000 under \$10,000.....	77,280	5,095,515	298,325	69,913	4,843,074	305,096	62,237	4,655,776	250,865	56,787	4,410,745	256,105
\$10,000 under \$20,000.....	20,474	2,739,071	168,066	19,280	2,706,757	170,031	16,392	2,542,830	142,874	15,663	2,516,970	143,799
\$20,000 under \$50,000.....	3,531	1,440,406	66,911	3,354	1,430,159	67,479	3,091	1,356,925	60,475	2,971	1,347,012	61,009
\$50,000 under \$150,000.....	279	227,498	8,520	256	219,835	8,593	236	208,244	7,750	219	200,593	7,815
\$150,000 under \$500,000.....	5	1,086	141	3	954	148	4	654	8	2	522	15
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Food stores—Continued												
Other food stores							Total					
Total.....	44,618	1,167,505	108,726	37,891	1,092,550	118,965	272,458	20,947,293	826,424	216,925	18,539,759	934,545
Under \$1,000 ¹	5,671	95,321	2993	4,034	52,227	3,509	30,239	1,499,453	247,035	11,723	379,485	7,769
\$1,000 under \$2,000.....	4,159	68,748	3,054	3,655	64,080	4,115	25,296	1,226,513	10,506	18,536	896,603	21,243
\$2,000 under \$5,000.....	15,179	264,289	26,674	13,038	251,306	28,737	95,079	4,585,669	173,337	79,711	4,158,071	192,258
\$5,000 under \$10,000.....	15,043	439,739	47,460	13,126	432,329	48,991	86,925	6,433,426	335,984	75,300	6,192,889	350,688
\$10,000 under \$20,000.....	4,082	196,241	25,192	3,617	189,787	26,232	28,568	4,468,387	236,487	26,111	4,308,608	241,436
\$20,000 under \$50,000.....	440	83,481	6,436	383	83,147	6,470	5,856	2,333,368	102,951	5,160	2,220,667	105,421
\$50,000 under \$150,000.....	43	19,254	770	37	19,242	778	465	379,149	13,756	375	367,942	15,001
\$150,000 under \$500,000.....	1	432	133	1	432	133	27	21,298	457	9	15,494	729
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	2	25	29	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	1	5	210	-	-	-
Automotive dealers and gasoline service stations—Continued												
Automobile and truck dealers							Gasoline service stations					
Total.....	42,963	6,808,756	157,387	30,871	5,797,965	190,137	201,641	12,581,518	570,432	164,836	11,360,172	629,171
Under \$1,000 ¹	5,763	563,305	218,590	1,560	79,073	1,648	21,051	820,131	218,091	9,388	287,388	5,417
\$1,000 under \$2,000.....	4,541	469,199	411	2,725	301,824	2,788	18,636	692,094	9,529	14,499	548,069	16,748
\$2,000 under \$5,000.....	11,371	705,401	16,354	8,949	593,146	21,519	76,489	3,599,819	140,893	64,473	3,305,826	154,097
\$5,000 under \$10,000.....	12,161	1,321,851	35,368	9,235	1,257,970	38,090	66,053	4,684,987	265,528	58,766	4,524,982	276,008
\$10,000 under \$20,000.....	6,174	1,758,151	54,689	5,644	1,668,830	55,554	17,344	2,303,159	144,193	15,984	2,239,509	147,379
\$20,000 under \$50,000.....	2,680	1,662,485	58,939	2,523	1,582,864	59,211	1,952	439,027	26,415	1,643	413,359	27,411
\$50,000 under \$150,000.....	260	309,251	9,638	229	300,199	10,636	111	42,034	2,010	82	40,931	2,106
\$150,000 under \$500,000.....	13	19,113	578	6	14,059	691	5	267	245	1	108	5
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Automotive dealers and gasoline service stations—Continued												
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified							Apparel and accessory stores					
Total.....	27,854	1,557,019	98,605	21,218	1,381,622	115,237	59,403	2,611,133	227,121	48,685	2,386,184	248,325
Under \$1,000 ¹	3,425	116,017	210,354	775	13,024	704	6,499	147,719	28,603	2,527	49,544	2,000
\$1,000 under \$2,000.....	2,119	65,220	566	1,312	46,710	1,707	4,070	56,299	2,934	3,565	44,062	3,522
\$2,000 under \$5,000.....	7,219	280,449	16,090	6,289	259,099	16,642	15,586	452,138	31,471	13,243	399,662	35,462
\$5,000 under \$10,000.....	8,711	426,588	35,088	7,299	409,937	36,590	19,708	691,153	68,482	16,659	648,034	72,618
\$10,000 under \$20,000.....	5,050	407,077	37,605	4,483	400,269	38,503	10,850	824,834	87,697	10,253	813,334	88,655
\$20,000 under \$50,000.....	1,224	231,856	17,597	994	224,444	18,799	2,530	404,616	41,653	2,313	398,046	42,363
\$50,000 under \$150,000.....	94	27,864	2,108	64	26,812	2,259	152	33,308	3,460	121	32,448	3,666
\$150,000 under \$500,000.....	9	1,918	276	2	1,327	33	7	1,062	27	4	1,054	39
\$500,000 under \$1,000,000.....	2	25	29	-	-	-	1	4	-	-	-	-
\$1,000,000 or more.....	1	5	210	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment stores												
Total.....	79,784	3,721,076	291,593	65,361	3,291,051	324,957	292,141	8,699,564	663,347	226,621	7,432,445	796,619
Under \$1,000 ¹	8,265	345,786	220,040	3,153	89,327	2,661	48,806	1,080,812	265,079	24,354	380,513	16,505
\$1,000 under \$2,000.....	6,076	123,077	4,936	4,966	101,787	6,349	36,980	642,602	28,423	30,882	543,190	37,928
\$2,000 under \$5,000.....	25,568	683,470	55,952	21,936	597,792	60,056	94,882	2,060,923	160,970	75,177	1,812,773	183,817
\$5,000 under \$10,000.....	24,685	1,076,650	98,522	21,837	1,040,771	101,072	81,113	2,635,810	279,733	69,352	2,490,783	291,335
\$10,000 under \$20,000.....	11,635	900,549	91,941	10,380	888,289	93,302	25,887	1,559,814	185,958	22,874	1,503,820	190,987
\$20,000 under \$50,000.....	3,232	521,782	53,254	2,835	505,603	54,231	4,129	635,562	65,006	3,729	622,519	67,012
\$50,000 under \$150,000.....	311	68,693	7,049	248	66,751	7,242	326	80,039	8,165	245	75,289	8,737
\$150,000 under \$500,000.....	7	765	38	4	723	43	17	3,985	181	8	3,558	298
\$500,000 under \$1,000,000.....	3	296	260	-	-	-	1	17	210	-	-	-
\$1,000,000 or more.....	2	8	1	2	8	1	-	-	-	-	-	-
Drug stores and proprietary stores												
Total.....	29,302	2,623,612	248,455	25,758	2,426,954	262,001	23,319	1,778,763	118,564	20,324	1,581,627	125,563
Under \$1,000 ¹	2,076	157,027	28,962	(3)	(3)	(3)	2,018	106,350	2831	1,312	58,154	1,709
\$1,000 under \$2,000.....	1,110	34,665	648	(3)	(3)	(3)	1,514	90,190	1,041	1,211	32,567	1,432
\$2,000 under \$5,000.....	3,554	168,302	7,023	2,746	145,537	9,190	5,976	310,860	11,583	5,269	248,235	14,180
\$5,000 under \$10,000.....	9,073	603,660	50,141	8,568	587,197	50,923	7,366	400,725	33,585	6,458	384,249	34,359
\$10,000 under \$20,000.....	9,518	987,099	107,243	9,186	983,174	107,714	4,777	500,202	39,483	4,479	490,387	40,071
\$20,000 under \$50,000.....	3,871	642,648	88,590	3,877	640,086	88,696	1,530	304,643	28,518	1,467	302,821	28,606
\$50,000 under \$150,000.....	98	29,723	3,744	96	29,696	3,746	134	65,468	5,189	126	65,013	5,202
\$150,000 under \$500,000.....	2	488	28	2	488	28	4	325	24	2	201	4
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Liquor stores												
Total.....	29,302	2,623,612	248,455	25,758	2,426,954	262,001	23,319	1,778,763	118,564	20,324	1,581,627	125,563
Under \$1,000 ¹	2,076	157,027	28,962	(3)	(3)	(3)	2,018	106,350	2831	1,312	58,154	1,709
\$1,000 under \$2,000.....	1,110	34,665	648	(3)	(3)	(3)	1,514	90,190	1,041	1,211	32,567	1,432
\$2,000 under \$5,000.....	3,554	168,302	7,023	2,746	145,537	9,190	5,976	310,860	11,583	5,269	248,235	14,180
\$5,000 under \$10,000.....	9,073	603,660	50,141	8,568	587,197	50,923	7,366	400,725	33,585	6,458	384,249	34,359
\$10,000 under \$20,000.....	9,518	987,099	107,243	9,186	983,174	107,714	4,777	500,202	39,483	4,479	490,387	40,071
\$20,000 under \$50,000.....	3,871	642,648	88,590	3,877	640,086	88,696	1,530	304,643	28,518	1,467	302,821	28,606
\$50,000 under \$150,000.....	98	29,723	3,744	96	29,696	3,746	134	65,468	5,189	126	65,013	5,202
\$150,000 under \$500,000.....	2	488	28	2	488	28	4	325	24	2	201	4
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

SOLE PROPRIETORSHIPS

SOLE PROPRIETORSHIPS

SOLE PROPRIETORSHIPS

SOLE PROPRIETORSHIPS

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Services—Continued												
Personal services—Continued												
Laundries, laundry services, cleaning and dyeing plants												
Beauty and barber shops												
Total.....	90,950	1,437,765	185,878	70,449	1,219,010	223,352	310,053	1,914,129	686,820	286,007	1,835,171	698,028
Under \$1,000 ¹	11,470	118,304	211,270	5,980	33,170	3,639	28,187	87,791	10,445	23,949	54,848	13,857
\$1,000 under \$2,000.....	10,113	94,171	4,594	7,893	63,251	9,397	32,092	94,281	34,397	29,965	91,077	34,870
\$2,000 under \$5,000.....	33,465	407,454	61,959	28,398	360,690	68,232	105,752	541,527	218,737	98,587	523,381	221,938
\$5,000 under \$10,000.....	26,466	377,578	67,929	20,479	344,771	76,333	119,089	823,337	313,200	110,089	803,737	316,348
\$10,000 under \$20,000.....	7,997	319,950	44,831	6,535	300,317	46,930	23,942	323,126	101,165	22,548	318,822	101,900
\$20,000 under \$50,000.....	1,363	110,030	17,113	1,129	107,212	17,733	935	39,737	8,135	825	39,117	8,347
\$50,000 under \$150,000.....	73	9,987	703	33	9,565	1,067	52	3,742	587	41	3,611	610
\$150,000 under \$500,000.....	3	291	19	2	34	21	4	588	154	3	578	158
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Services—Continued												
Personal services—Continued												
Other personal services												
Business services												
Total.....	122,288	1,196,538	296,457	107,837	1,135,271	308,833	235,528	2,353,948	643,398	204,997	2,050,681	686,906
Under \$1,000 ¹	16,488	62,250	2,644	14,125	28,557	6,599	13,371	251,817	26,982	9,864	40,749	8,519
\$1,000 under \$2,000.....	17,147	63,684	15,269	16,274	61,167	15,937	16,536	47,820	13,565	15,022	45,114	15,367
\$2,000 under \$5,000.....	35,874	218,216	63,274	32,421	212,661	65,478	54,765	327,245	96,155	49,215	311,576	100,688
\$5,000 under \$10,000.....	37,722	326,397	76,183	32,138	312,389	79,187	89,225	623,103	203,782	77,823	593,038	210,716
\$10,000 under \$20,000.....	11,616	294,798	74,569	9,852	290,692	76,212	46,980	590,992	189,196	40,679	576,569	195,930
\$20,000 under \$50,000.....	3,200	198,227	55,889	2,834	196,917	56,641	12,698	379,758	116,235	10,832	371,060	120,458
\$50,000 under \$150,000.....	233	31,022	8,142	189	30,949	8,283	1,804	117,475	28,143	1,464	100,671	30,777
\$150,000 under \$500,000.....	7	1,944	488	4	1,939	496	130	12,425	2,262	86	8,704	3,348
\$500,000 under \$1,000,000.....	1	-	21	-	-	-	14	1,927	872	9	1,921	905
\$1,000,000 or more.....	-	-	-	-	-	-	5	1,386	170	3	1,279	198
Services—Continued												
Automobile and other repair services												
Automobile parking, repair, and services												
Total												
Total.....	345,959	4,353,353	763,465	288,796	4,010,083	810,110	145,081	2,778,710	384,437	124,621	2,532,664	409,947
Under \$1,000 ¹	32,787	319,883	26,727	22,215	119,840	13,717	14,398	233,648	27,791	9,005	80,564	5,576
\$1,000 under \$2,000.....	36,469	229,152	38,108	33,790	208,801	39,951	16,122	146,416	16,767	14,856	127,824	17,817
\$2,000 under \$5,000.....	123,030	1,154,849	234,682	106,339	1,108,403	244,358	55,483	723,808	117,277	50,315	697,264	121,118
\$5,000 under \$10,000.....	124,201	1,576,746	308,688	101,188	1,517,834	319,685	45,592	948,513	149,934	38,441	912,408	154,417
\$10,000 under \$20,000.....	26,613	833,784	146,574	22,765	824,468	149,527	11,586	563,311	82,163	10,393	559,053	84,128
\$20,000 under \$50,000.....	2,659	206,060	36,775	2,343	199,081	37,474	1,742	148,068	23,857	1,486	141,565	24,359
\$50,000 under \$150,000.....	189	20,652	3,238	151	19,631	3,481	151	13,827	2,111	121	12,997	2,320
\$150,000 under \$500,000.....	8	723	19	3	572	134	6	702	41	3	572	134
\$500,000 under \$1,000,000.....	2	468	63	1	417	78	1	417	78	1	417	78
\$1,000,000 or more.....	1	11,036	2,105	1	11,036	2,105	-	-	-	-	-	-
Services—Continued												
Automobile and other repair services—Continued												
Automobile parking, repair, and services—Continued												
Automobile repair shops												
Other automotive services, including rentals												
Total.....	127,019	2,512,875	341,806	110,486	2,297,782	361,683	18,062	265,835	42,631	14,135	234,882	48,264
Under \$1,000 ¹	12,779	214,836	26,529	8,195	72,722	5,101	1,619	18,812	21,262	(³)	(³)	(³)
\$1,000 under \$2,000.....	15,012	142,159	15,605	13,746	123,567	16,655	1,110	4,257	1,162	1,110	4,257	1,162
\$2,000 under \$5,000.....	50,674	685,138	108,236	46,212	659,507	111,407	4,809	38,670	9,041	4,103	37,757	9,711
\$5,000 under \$10,000.....	39,112	865,688	136,448	33,374	841,083	139,692	6,480	82,825	13,486	5,067	71,325	14,725
\$10,000 under \$20,000.....	8,470	489,043	70,674	8,072	487,555	71,064	3,116	74,268	11,489	2,321	71,498	13,064
\$20,000 under \$50,000.....	925	108,040	16,174	846	105,433	16,480	817	40,028	7,683	640	36,132	7,879
\$50,000 under \$150,000.....	45	7,652	1,242	40	7,652	1,249	106	6,175	869	81	5,345	1,071
\$150,000 under \$500,000.....	2	319	244	1	263	35	4	383	85	2	309	99
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	1	417	78	1	417	78
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Services—Continued												
Automobile and other repair services—Continued												
Repair services, except automobile												
Amusement and recreation services, including motion pictures												
Total.....	200,878	1,574,643	379,028	164,175	1,477,419	400,163	118,671	1,299,330	125,758	78,072	1,004,620	234,227
Under \$1,000 ¹	18,389	86,235	1,064	13,210	39,276	7,741	12,730	184,138	20,584	5,782	37,054	4,210
\$1,000 under \$2,000.....	20,347	82,736	21,341	18,934	80,977	22,134	11,626	62,698	6,780	9,709	52,211	10,545
\$2,000 under \$5,000.....	67,547	431,041	117,405	56,024	411,139	123,240	28,866	182,179	28,599	19,217	155,177	39,506
\$5,000 under \$10,000.....	78,609	628,233	158,754	62,747	605,426	165,268	41,025	335,913	51,343	27,498	293,879	70,623
\$10,000 under \$20,000.....	15,027	270,473	64,351	12,372	265,415	65,399	18,441	299,427	43,754	12,767	281,292	58,221
\$20,000 under \$50,000.....	917	57,992	12,918	857	57,516	13,115	4,677	138,867	18,862	2,612	122,446	32,705
\$50,000 under \$150,000.....	38	6,825	1,127	30	6,634	1,161	1,038	66,894	2,989	423	51,132	14,691
\$150,000 under \$500,000.....	2	21	222	-	-	-	222	19,129	23,320	56	9,372	3,150
\$500,000 under \$1,000,000.....	1	51	215	-	-	-	23	1,715	21,364	3	444	194
\$1,000,000 or more.....	1	11,036	2,105	1	11,036	2,105	23	8,370	21,301	5	1,613	382

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Services—Continued												
Medical services												
Total												
Total.....	393,421	2,881,126	4,777,462	373,355	8,816,338	4,802,790	151,225	5,016,993	2,976,482	142,523	4,991,539	2,982,701
Under \$1,000 ¹	14,196	68,733	17,394	16,426	49,009	24,928	1,098	24,138	14,069	693	22,768	15,201
\$1,000 under \$2,000.....	16,425	57,899	19,577	15,314	53,430	20,308	1,435	4,915	1,051	829	4,281	1,523
\$2,000 under \$5,000.....	62,753	320,312	144,101	57,510	299,653	148,019	6,794	37,267	12,107	5,089	33,851	13,009
\$5,000 under \$10,000.....	84,103	778,609	345,836	80,034	768,994	399,928	16,012	162,342	70,188	14,196	158,253	72,827
\$10,000 under \$20,000.....	103,129	2,236,388	1,100,709	99,573	2,228,646	1,104,667	42,528	884,198	460,549	40,433	879,858	463,220
\$20,000 under \$50,000.....	99,134	4,251,133	2,441,149	97,201	4,244,496	2,444,655	71,497	2,922,742	1,792,936	69,748	2,918,218	1,795,700
\$50,000 under \$150,000.....	13,484	1,137,128	691,806	13,123	1,135,342	693,254	11,689	956,904	604,402	11,384	949,900	605,532
\$150,000 under \$500,000.....	187	30,544	16,701	167	30,398	16,814	165	24,177	15,145	146	24,108	15,233
\$500,000 under \$1,000,000.....	9	373	179	6	365	207	6	299	131	4	291	156
\$1,000,000 or more.....	1	11	10	1	11	16	1	11	10	1	11	10
Services—Continued												
Medical services—Continued												
Offices of dentists and dental surgeons												
Other medical services												
Total.....	79,777	2,185,939	1,113,798	77,018	2,176,028	1,116,635	162,419	1,684,194	693,182	153,814	1,642,771	703,454
Under \$1,000 ¹	1,041	11,630	3,339	(3)	(3)	(3)	12,057	32,965	214	9,195	15,236	6,119
\$1,000 under \$2,000.....	1,334	8,671	3,530	1,132	8,245	3,558	13,656	44,313	14,996	13,353	46,904	15,227
\$2,000 under \$5,000.....	5,453	38,099	10,336	4,443	31,700	12,316	50,506	244,946	121,358	47,978	234,102	122,634
\$5,000 under \$10,000.....	16,245	208,339	96,122	15,506	206,985	96,716	51,846	407,928	179,526	56,332	403,756	180,385
\$10,000 under \$20,000.....	33,960	862,974	432,342	33,694	862,236	432,536	26,641	489,216	207,818	25,446	486,546	208,911
\$20,000 under \$50,000.....	20,526	943,911	504,710	20,509	943,847	504,724	7,111	384,480	143,609	6,944	382,431	143,941
\$50,000 under \$150,000.....	1,203	108,471	61,969	1,181	108,166	62,027	592	77,753	25,435	558	77,276	25,695
\$150,000 under \$500,000.....	14	3,794	1,121	14	3,794	1,121	8	2,569	435	7	2,496	460
\$500,000 under \$1,000,000.....	1	50	29	1	50	29	2	24	19	1	24	22
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Services—Continued												
Educational services												
Legal services												
Total.....	86,633	302,846	102,663	76,770	267,447	114,782	122,528	1,985,537	1,073,668	111,622	1,958,978	1,089,517
Under \$1,000 ¹	7,447	30,069	24,582	5,980	8,261	3,151	1,553	8,698	68	1,023	3,559	1,022
\$1,000 under \$2,000.....	9,371	22,487	7,791	8,577	19,941	8,329	2,242	8,838	2,627	1,439	8,090	2,081
\$2,000 under \$5,000.....	19,764	67,081	27,732	18,048	65,162	28,377	11,113	66,289	19,746	8,993	61,959	23,014
\$5,000 under \$10,000.....	32,589	88,094	40,091	29,204	83,147	41,262	33,039	261,519	129,765	30,383	258,730	132,891
\$10,000 under \$20,000.....	15,025	62,003	21,833	12,969	66,119	23,138	45,080	618,189	346,818	41,928	613,314	343,679
\$20,000 under \$50,000.....	2,332	30,247	8,766	1,910	28,181	9,408	25,365	740,835	426,576	23,555	733,999	436,456
\$50,000 under \$150,000.....	99	2,588	1,045	77	2,428	1,068	3,957	264,242	145,214	3,662	262,844	146,543
\$150,000 under \$500,000.....	4	11	5	4	11	5	172	13,352	7,868	133	12,926	8,146
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	7	3,575	986	6	3,557	991
\$1,000,000 or more.....	2	266	218	1	197	44	-	-	-	-	-	-
Services—Continued												
Engineering and architectural services												
Accounting, auditing, and bookkeeping services												
Total.....	48,028	758,621	246,247	46,806	734,977	254,369	102,431	652,188	325,191	94,868	639,327	330,204
Under \$1,000 ¹	1,621	14,354	2,790	1,014	3,780	1,367	3,079	10,702	822	2,655	6,989	2,579
\$1,000 under \$2,000.....	1,547	14,542	1,254	1,244	14,202	1,489	4,036	6,789	3,662	3,935	6,769	3,637
\$2,000 under \$5,000.....	5,471	35,733	11,346	4,866	32,306	11,845	14,395	49,772	20,568	12,966	48,247	21,275
\$5,000 under \$10,000.....	15,169	122,029	48,442	12,827	117,826	49,800	42,195	152,823	81,959	38,644	156,286	82,848
\$10,000 under \$20,000.....	17,849	207,734	79,108	15,327	205,816	81,115	32,891	258,424	137,233	31,667	253,984	138,578
\$20,000 under \$50,000.....	5,582	237,443	77,499	4,863	234,876	78,722	5,441	150,013	70,715	5,234	149,688	76,929
\$50,000 under \$150,000.....	754	114,043	26,809	639	113,512	27,230	383	21,398	9,626	362	21,097	9,691
\$150,000 under \$500,000.....	31	12,453	2,359	23	12,377	2,563	10	2,123	634	10	2,123	634
\$500,000 under \$1,000,000.....	4	290	220	3	288	238	1	144	33	1	144	33
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Services—Continued												
Other services												
Nature of business not allocable												
Total.....	83,650	487,618	197,255	59,604	455,394	219,074	49,268	431,179	71,485	34,120	385,824	84,663
Under \$1,000 ¹	4,174	12,450	457	3,166	6,686	1,688	6,253	42,103	23,092	3,575	19,695	2,288
\$1,000 under \$2,000.....	4,741	43,305	2,017	3,565	42,343	3,159	6,685	29,725	5,747	5,474	28,778	5,827
\$2,000 under \$5,000.....	15,887	46,519	15,367	10,553	41,058	19,955	15,603	96,836	19,322	11,322	95,063	21,091
\$5,000 under \$10,000.....	28,041	131,676	48,379	20,876	120,614	53,988	13,631	105,611	23,373	8,801	101,188	25,601
\$10,000 under \$20,000.....	22,038	119,888	62,299	15,403	116,597	67,595	5,366	54,741	11,188	3,773	44,585	13,304
\$20,000 under \$50,000.....	7,470	92,133	47,137	5,276	88,951	49,601	1,517	88,145	13,169	1,669	84,411	13,767
\$50,000 under \$150,000.....	1,180	36,510	18,132	717	34,331	19,343	189	13,391	2,639	99	12,360	2,717
\$150,000 under \$500,000.....	111	3,615	2,328	44	3,337	2,562	23	856	231	-	144	68
\$500,000 under \$1,000,000.....	6	391	155	3	385	172	1	771	230	-	-	-
\$1,000,000 or more.....	2	1,131	984	1	1,092	1,011	-	-	-	-	-	-

¹Includes breakeven and deficit adjusted gross income.²Net loss exceeds net profit.³Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

FARM SOLE PROPRIETORSHIPS

Table 9.—SELECTED INCOME AND EXPENSE ITEMS FOR FARMS BY ACCOUNTING METHOD

Accounting method and type of farm	Number of farms	Farm receipts										Other farm income					Farm deductions			Farm net profit (less loss) (Thousand dollars)
		Sale of livestock and produce purchased and raised						Total				Patronage dividends, rebates, and refunds		Total (Thousand dollars)	Cost of livestock and produce purchased (Thousand dollars)	Other (Thousand dollars)				
		Purchased (Thousand dollars)	Total (Thousand dollars)	Cotton (Thousand dollars)	Tobacco (Thousand dollars)	Cattle (Thousand dollars)	Dairy products (Thousand dollars)	Other (Thousand dollars)	Total (Thousand dollars)	Other ² (Thousand dollars)										
											(1)	(2)	(3)				(4)	(5)	(6)	
FARMS WITH AND WITHOUT NET PROFIT																				
Total.....	3,208,089	28,284,961	4,369,068	19,742,117	1,389,765	833,713	2,807,939	3,401,252	11,310,448	4,172,775	170,563	4,002,212	25,535,926	4,275,096	21,260,830	2,749,035				
Field crop farms.....	1,171,303	9,489,132	434,484	7,634,068	1,282,113	719,177	366,702	117,442	5,148,634	1,420,580	72,139	1,348,441	7,573,457	457,353	7,116,104	1,915,674				
Livestock farms.....	1,652,312	16,363,916	3,861,098	10,585,918	93,353	110,595	2,409,136	3,271,509	4,701,325	1,916,900	89,102	1,827,978	15,611,913	3,623,493	11,988,420	752,003				
Other farms.....	384,474	2,431,913	73,486	1,523,131	14,299	3,941	32,101	12,301	1,460,489	835,295	9,322	825,993	2,350,556	194,250	2,156,306	81,358				
Cash accounting method, total.....	3,090,888	25,772,718	4,369,068	17,714,229	1,331,984	828,994	2,094,930	3,296,823	10,161,498	3,689,421	164,253	3,525,168	23,091,742	3,186,232	19,905,510	2,680,976				
Field crop farms.....	1,151,290	8,985,817	434,484	7,197,617	1,237,223	717,059	331,396	116,567	4,795,372	1,353,716	69,885	1,283,831	7,151,292	280,753	6,870,539	1,834,524				
Livestock farms.....	1,381,284	14,725,203	3,861,098	9,192,215	80,462	107,993	1,744,726	3,167,955	4,092,079	1,670,896	89,254	1,585,636	13,974,817	2,844,177	11,130,640	750,386				
Other farms.....	358,214	2,061,698	73,486	1,323,397	14,299	3,942	18,808	12,301	1,274,047	664,815	9,114	695,701	1,965,633	61,302	1,904,331	96,066				
Accrual accounting method, total.....	117,201	2,512,243	Not applicable	2,028,889	57,781	4,724	713,009	104,432	1,148,949	483,354	6,310	477,044	2,444,184	1,088,864	1,355,320	68,059				
Field crop farms.....	19,913	503,315	Not applicable	436,451	44,890	2,119	35,306	875	353,261	66,864	2,254	642,162	1,637,096	176,600	245,565	81,130				
Livestock farms.....	71,028	1,638,713	1,392,703	12,891	2,602	609,246	609,246	103,554	246,010	3,848	3,848	2,461,630	779,316	857,780	1,617					
Other farms.....	26,260	370,215	199,735	-	-	-	13,293	-	186,442	170,480	208	170,272	384,923	132,948	251,975	314,708				
FARMS WITH NET PROFIT																				
Total.....	2,109,648	21,950,124	2,952,295	15,725,063	1,156,417	714,490	1,880,673	2,678,421	9,295,062	3,272,766	138,690	3,134,076	17,287,580	2,699,189	14,588,391	4,662,544				
Field crop farms.....	891,105	8,237,571	335,318	6,687,058	1,091,668	627,765	309,558	104,039	4,554,028	1,215,195	62,475	1,152,720	5,957,199	376,068	5,581,131	2,280,372				
Livestock farms.....	1,022,355	11,824,199	2,563,644	7,840,772	51,836	83,178	1,554,396	2,564,969	3,286,393	1,419,783	69,016	1,350,767	9,871,982	2,181,430	7,690,552	1,952,217				
Other farms.....	195,188	1,888,354	53,333	1,197,233	12,913	3,547	16,719	9,413	1,154,641	637,788	7,199	630,589	1,458,399	141,691	1,316,708	429,955				
Cash accounting method, total.....	2,040,292	20,248,279	2,952,295	14,365,860	1,113,791	710,751	1,434,887	2,590,572	8,515,859	2,930,124	133,235	2,796,889	15,837,340	2,061,997	13,775,343	4,410,939				
Field crop farms.....	874,587	7,774,625	335,318	6,285,361	1,056,399	625,705	279,040	103,191	4,221,026	1,153,946	60,265	1,093,681	5,584,783	211,792	5,372,991	2,189,842				
Livestock farms.....	982,776	10,843,491	2,563,644	7,020,709	44,479	81,499	1,434,806	2,477,968	3,272,957	1,261,138	63,935	1,195,203	9,016,507	1,803,225	7,213,282	1,828,984				
Other farms.....	182,929	1,628,163	53,333	1,059,790	12,913	3,547	12,041	9,413	1,021,876	315,040	7,035	508,005	1,236,050	46,980	1,189,070	392,113				
Accrual accounting method, total.....	69,356	1,701,845	Not applicable	1,359,203	42,626	3,739	445,786	87,849	779,203	342,642	5,455	337,187	1,450,240	637,192	813,048	251,605				
Field crop farms.....	16,318	462,946	Not applicable	401,697	35,269	2,060	30,518	848	333,002	61,249	2,210	59,039	372,416	164,276	208,140	90,530				
Livestock farms.....	40,579	978,708	820,063	7,357	1,679	87,001	410,590	87,001	313,436	158,645	3,081	1,954,475	378,205	477,270	123,233	123,233				
Other farms.....	12,259	260,191	137,443	-	-	-	6,678	-	132,765	122,748	164	122,584	222,349	94,711	37,842	37,842				

¹Includes also purchased products for farms with the accrual accounting method.²Includes the following: Federal agricultural program payments, tax refunds, Federal gasoline tax refunds, ordinary gain or loss on real or personal property, and other income.³Net loss exceeds net profit.

NOTE: Amounts are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

INDIVIDUALS REPORTING NET PROFIT FROM FARMING AND INCOME OR LOSS FROM OTHER SOURCES

Table 10. —NUMBER OF FARMS, BUSINESS RECEIPTS, NET PROFIT, SOURCES OF INCOME, AND TAX AFTER CREDITS, BY SIZE OF NET PROFIT AND ADJUSTED GROSS INCOME

Size of net profit ¹ and adjusted gross income (or deficit)	Total nonfarm income (less loss)																Other income (less loss)		Income tax after credits		
	Number of returns	Farm receipts (Thousands of dollars)	Farm net profit (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship income (less loss)		Partnership income (less loss)		Other income (less loss)		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)				
Total.....	2,102,739	21,952,316	4,658,408	1,688,757	4,473,565	837,961	2,590,494	225,239	213,016	815,248	387,989	168,741	326,069	66,428	146,846	1,303,161	819,131	1,167,632	989,465	(19)	(20)
With adjusted gross income, total.....	4,094,003	9,165,886	21,820,576	1,680,021	4,526,277	835,780	2,586,352	224,143	212,715	812,677	386,812	164,118	343,654	64,041	161,670	1,215,960	824,374	1,167,632	989,465	(19)	(20)
Under \$2,500.....	896,114	3,146,576	2,187,705	583,668	397,713	210,101	2,451,169	45,442	7,865	232,040	62,953	52,112	17,876	10,648	2,006	429,879	193,712	193,712	187,365	(19)	(20)
\$2,500 under \$5,000.....	603,833	2,183,770	6,241,132	530,488	1,982,169	286,490	1,155,253	55,037	15,144	229,364	84,466	45,716	41,628	12,761	9,960	168,738	403,914	403,914	389,275	(19)	(20)
\$5,000 under \$10,000.....	448,676	3,466,351	3,960,619	444,450	1,413,102	244,450	1,052,653	35,180	27,326	218,052	103,262	19,330	101,939	14,841	29,517	335,039	453,814	453,814	289,678	(19)	(20)
\$10,000 under \$25,000.....	137,748	1,918,213	5,462,714	131,978	1,403,581	75,518	1,921,974	45,657	52,970	96,245	88,894	19,330	101,939	14,841	29,517	115,610	136,487	136,487	297,354	(19)	(20)
\$25,000 under \$50,000.....	15,666	324,917	34,377	15,361	326,994	15,361	89,101	9,526	33,220	13,204	28,492	4,308	61,160	4,335	4,139	74,872	15,655	15,655	133,385	(19)	(20)
\$50,000 or more.....	4,736	384,093	131,740	4,046	146,712	2,181	55,273	3,501	75,963	3,774	18,251	1,004	30,349	1,569	26,854	3,987	111,524	4,034	142,465	(19)	(20)
With no adjusted gross income.....	8,736	12,217	12,217	8,736	146,712	2,181	41,412	1,096	301	2,571	1,177	4,623	17,585	2,387	14,804	7,201	119,943	4,034	142,465	(19)	(20)
Size of net profit—																					
\$1 under \$100, total.....	110,885	440,548	294,737	102,084	435,236	72,480	323,297	11,097	9,256	43,779	19,556	15,250	31,030	4,545	13,688	73,709	38,409	61,641	49,640	(19)	(20)
With adjusted gross income, total.....	110,885	440,548	294,737	102,084	435,236	72,480	323,297	11,097	9,256	43,779	19,556	15,250	31,030	4,545	13,688	73,709	38,409	61,641	49,640	(19)	(20)
Under \$2,500.....	110,885	440,548	294,737	102,084	435,236	72,480	323,297	11,097	9,256	43,779	19,556	15,250	31,030	4,545	13,688	73,709	38,409	61,641	49,640	(19)	(20)
\$2,500 under \$5,000.....	26,446	90,704	1,249,383	24,723	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	(19)	(20)
\$5,000 under \$10,000.....	26,446	90,704	1,249,383	24,723	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	(19)	(20)
\$10,000 under \$25,000.....	26,446	90,704	1,249,383	24,723	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	(19)	(20)
\$25,000 under \$50,000.....	26,446	90,704	1,249,383	24,723	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	(19)	(20)
\$50,000 or more.....	141	642	21,071	642	21,071	642	21,071	642	21,071	642	21,071	642	21,071	642	21,071	642	21,071	642	21,071	(19)	(20)
With no adjusted gross income.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(19)	(20)
\$100 under \$400, total.....	336,561	1,069,669	1,101,244	288,722	983,646	183,842	692,665	28,819	124,033	49,907	124,033	37,846	80,066	9,011	28,222	203,354	108,574	146,585	108,325	(19)	(20)
With adjusted gross income, total.....	336,561	1,069,669	1,101,244	288,722	983,646	183,842	692,665	28,819	124,033	49,907	124,033	37,846	80,066	9,011	28,222	203,354	108,574	146,585	108,325	(19)	(20)
Under \$2,500.....	336,561	1,069,669	1,101,244	288,722	983,646	183,842	692,665	28,819	124,033	49,907	124,033	37,846	80,066	9,011	28,222	203,354	108,574	146,585	108,325	(19)	(20)
\$2,500 under \$5,000.....	192,722	701,872	1,249,383	24,723	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	(19)	(20)
\$5,000 under \$10,000.....	192,722	701,872	1,249,383	24,723	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	(19)	(20)
\$10,000 under \$25,000.....	192,722	701,872	1,249,383	24,723	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	(19)	(20)
\$25,000 under \$50,000.....	192,722	701,872	1,249,383	24,723	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	169,223	(19)	(20)
\$50,000 or more.....	303	26,953	1,011,244	288,722	983,646	183,842	692,665	28,819	124,033	49,907	124,033	37,846	80,066	9,011	28,222	203,354	108,574	146,585	108,325	(19)	(20)
With no adjusted gross income.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(19)	(20)
\$400 under \$1,200, total.....	584,295	1,632,523	2,981,203	448,521	1,183,062	239,400	779,155	42,947	35,342	202,812	79,818	46,118	97,222	15,834	36,412	313,750	158,919	233,025	147,472	(19)	(20)
With adjusted gross income, total.....	584,295	1,632,523	2,981,203	448,521	1,183,062	239,400	779,155	42,947	35,342	202,812	79,818	46,118	97,222	15,834	36,412	313,750	158,919	233,025	147,472	(19)	(20)
Under \$2,500.....	584,295	1,632,523	2,981,203	448,521	1,183,062	239,400	779,155	42,947	35,342	202,812	79,818	46,118	97,222	15,834	36,412	313,750	158,919	233,025	147,472	(19)	(20)
\$2,500 under \$5,000.....	388,171	1,328,882	1,974,466	240,049	1,333,636	383,940	1,328,882	16,793	2,851	109,315	26,343	19,315	8,146	1,999	2,413	167,805	42,196	42,196	37,183	(19)	(20)
\$5,000 under \$10,000.....	99,697	355,330	549,838	77,376	278,007	74,873	187,055	10,053	2,056	22,825	12,208	3,564	20,747	7,935	2,413	71,667	4,156	4,156	19,183	(19)	(20)
\$10,000 under \$25,000.....	73,125	497,540	321,852	54,431	443,112	64,246	349,258	8,098	2,892	38,068	14,437	3,893	25,429	3,162	8,113	54,901	36,753	36,753	51,573	(19)	(20)
\$25,000 under \$50,000.....	17,827	245,297	82,940	13,678	231,678	21,709	149,236	9,928	9,928	12,723	11,432	1,893	25,268	2,361	31,889	15,701	20,335	17,728	36,746	(19)	(20)
\$50,000 or more.....	1,944	64,919	4,920	1,438	63,493	1,314	22,592	1,333	5,083	1,713	2,065	12,636	12,636	2,361	5,557	7,164	13,051	1,728	16,426	(19)	(20)
With no adjusted gross income.....	1,944	64,919	4,920	1,438	63,493	1,314	22,592	1,333	5,083	1,713	2,065	12,636	12,636	2,361	5,557	7,164	13,051	1,728	16,426	(19)	(20)
\$1,200 under \$5,000, total.....	854,025	3,560,634	10,094,329	2,195,603	3,565,564	643,333	2,195,603	35,564	2,014	44,837	16,849	26,892	183	5,463	2,288	3,389	125	1,294	9,933	(19)	(20)
With adjusted gross income, total.....	854,025	3,560,634	10,094,329	2,195,603	3,565,564	643,333	2,195,603	35,564	2,014	44,837	16,849	26,892	183	5,463	2,288	3,389	125	1,294	9,933	(19)	(20)
Under \$2,500.....	854,025	3,560,634	10,094,329	2,195,603	3,565,564	643,333	2,195,603	35,564	2,014	44,837	16,849	26,892	183	5,463	2,288	3,389	125	1,294	9,933	(19)	(20)
\$2,500 under \$5,000.....	551,730	2,945,639	446,511	433,186	1,395,312	239,400	779,155	42,947	35,342	202,812	79,818	46,118	97,222	15,834	36,412	313,750	158,919	233,025	147,472	(19)	(20)
\$5,000 under \$10,000.....	388,171	1,328,882	1,974,466</																		

Table 11.—NUMBER OF FARMS, BUSINESS RECEIPTS, NET LOSS, SOURCES OF INCOME, AND TAX AFTER CREDITS, BY SIZE OF NET LOSS AND ADJUSTED GROSS INCOME

Total nonfarm income (less loss)										Partnership income (less loss)		Other income (less loss)		Income tax after credits							
Size of net loss and adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net loss (Thousand dollars)	Number of returns	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship income (less loss)		Partnership income (less loss)		Other income (less loss)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
1,094,186	5,746,702	6,331,317	1,909,189	1,047,469	7,656,606	768,783	4,526,781	142,512	611,544	455,853	291,576	164,093	684,060	352,619	781,702	1,190,026	683,114	1,098,736	652,593	982,555	
928,273	6,159,302	6,391,467	1,328,532	928,273	7,488,246	731,131	4,468,236	127,641	592,754	406,358	269,809	146,554	703,103	359,644	781,702	1,098,736	683,114	1,098,736	652,593	982,555	
261,932	1,229,605	1,229,605	292,071	261,932	6,182,285	556,110	3,451,911	26,971	9,903	96,806	47,224	41,876	60,394	8,914	201,074	140,541	201,074	140,541	55,770	55,770	
268,738	1,007,629	868,165	292,071	268,738	1,299,695	331,295	1,007,930	19,882	13,722	91,134	52,455	40,016	33,206	11,395	24,724	188,360	122,453	208,653	58,794	58,794	
288,317	1,988,985	734,148	301,196	288,317	2,299,190	264,302	1,911,984	32,716	25,099	137,031	52,455	34,546	118,694	14,887	50,107	201,437	140,841	280,199	204,769	204,769	
84,051	1,195,614	429,891	196,983	84,051	1,392,742	64,497	766,774	29,114	65,760	59,609	52,455	21,304	10,056	44,003	99,373	18,686	138,035	83,057	132,857	83,057	
16,914	582,146	186,500	18,638	16,914	690,397	9,774	217,524	11,806	14,778	34,517	6,305	150,914	6,401	83,038	15,407	122,664	16,716	132,904	16,716	132,904	
8,321	1,059,953	133,152	127,330	8,321	1,087,397	5,153	218,213	7,102	395,960	7,600	45,199	2,709	69,839	3,644	83,984	8,150	374,202	8,150	374,202	8,150	374,202
165,913	442,596	2,739,856	580,657	119,196	168,360	37,652	58,545	14,871	18,790	49,495	21,767	17,559	19,043	5,547	12,989	98,588	91,290	8,150	374,202	8,150	374,202
96,281	400,757	259,030	4,596	91,394	405,437	65,930	299,129	8,489	8,530	36,097	15,203	15,733	32,724	3,535	17,040	65,437	32,811	56,250	46,252	46,252	
89,073	403,716	217,623	4,267	89,073	408,067	65,728	298,997	8,388	8,528	35,290	15,048	15,206	34,339	3,415	17,121	63,599	34,034	56,250	46,252	46,252	
33,426	35,311	116,157	1,570	33,426	36,882	15,966	18,639	3,431	781	13,122	5,404	5,752	7,942	1,312	1,913	25,524	7,885	5,449	482	482	
23,646	89,986	50,256	1,150	23,646	101,135	20,787	73,835	2,354	1,881	6,189	3,823	3,330	10,166	1,009	2,745	16,280	6,701	19,005	5,734	5,734	
26,546	184,030	42,192	1,295	26,546	185,325	24,831	159,794	2,354	1,881	6,189	3,823	3,330	10,166	1,009	2,745	16,280	6,701	19,005	5,734	5,734	
\$10,000 under \$25,000.....	4,840	67,202	7,670	219	4,840	67,503	3,779	37,889	1,459	1,707	3,613	3,319	1,160	8,467	862	8,745	3,680	7,766	4,440	11,888	
\$25,000 under \$50,000.....	512	16,697	1,061	28	512	16,727	295	6,223	348	1,478	419	854	194	3,693	184	2,699	492	1,780	4,005	4,005	
\$50,000 or more.....	103	10,490	287	5	103	10,495	70	2,617	90	1,709	86	339	310	1,132	48	1,063	100	3,648	103	4,379	
7,208	2,959	41,407	329	7,208	2,959	41,407	329	7,208	2,959	41,407	329	7,208	2,959	41,407	329	7,208	2,959	41,407	329	7,208	
\$100 under \$400, total.....	241,173	1,094,016	684,836	58,041	228,017	1,152,090	171,762	875,059	23,180	25,512	96,653	41,076	29,831	77,858	9,304	35,977	160,844	96,608	149,935	126,566	
216,340	1,102,871	538,813	52,015	216,340	1,154,919	169,189	874,921	22,369	25,445	92,109	40,766	28,699	79,815	9,200	36,313	152,094	98,059	149,935	126,566	126,566	
Under \$2,500.....	66,721	78,571	246,661	6,721	66,721	94,428	52,904	50,928	3,738	1,427	25,664	10,751	8,981	18,078	2,725	7,450	41,897	18,687	49,064	13,299	
\$2,500 under \$5,000.....	64,885	230,022	137,255	14,806	64,885	244,828	52,904	191,928	4,541	2,216	21,466	8,179	8,981	18,078	2,725	7,450	41,897	18,687	49,064	13,299	
\$5,000 under \$10,000.....	70,142	488,077	116,152	17,107	70,142	505,184	66,005	445,504	5,079	3,725	32,195	10,390	7,803	17,046	2,119	5,991	45,663	22,528	68,931	52,079	
\$10,000 under \$25,000.....	15,180	208,917	33,444	3,718	15,180	212,632	12,786	146,371	5,218	7,120	11,164	7,686	2,991	23,176	1,628	9,000	11,827	19,729	15,014	32,432	
\$25,000 under \$50,000.....	2,033	67,454	3,867	436	2,033	67,901	1,322	33,347	1,477	5,195	1,267	2,700	510	10,059	654	9,306	1,360	6,804	1,999	16,140	
\$50,000 or more.....	379	29,833	1,434	91	379	29,946	248	7,098	316	5,362	353	1,060	139	1,132	157	4,305	368	7,576	379	10,689	
24,833	8,855	146,023	6,026	11,677	12,829	538	538	316	5,362	353	1,060	139	1,132	157	4,305	368	7,576	379	10,689	10,689	
\$400 under \$1,200, total.....	380,982	1,791,580	1,290,069	282,505	366,186	2,074,141	281,735	1,545,414	38,451	49,123	151,352	66,938	51,631	138,180	16,262	79,884	265,229	174,602	245,349	216,197	
336,946	1,825,067	940,532	249,377	336,946	2,074,500	274,616	1,542,110	36,512	47,340	140,634	64,275	47,358	162,633	15,656	79,872	242,300	178,270	245,349	216,197	216,197	
Under \$2,500.....	89,346	113,722	374,616	64,736	89,346	178,457	54,728	102,239	7,352	2,524	34,134	13,870	13,109	18,675	1,716	7,281	69,372	38,368	21,513	2,210	
\$2,500 under \$5,000.....	104,340	395,461	274,580	77,930	104,340	473,579	90,900	389,172	6,290	3,530	34,152	13,401	13,421	27,006	3,498	6,082	70,645	34,199	83,459	24,337	
\$5,000 under \$10,000.....	112,812	771,306	218,474	83,426	112,812	854,732	104,303	737,472	12,338	7,316	52,596	16,589	11,674	37,302	5,233	20,389	77,607	36,729	110,066	80,768	
\$10,000 under \$25,000.....	26,400	360,061	54,791	20,124	26,400	380,212	22,236	257,155	7,853	9,103	18,242	11,801	5,543	42,608	3,617	22,816	20,390	36,729	26,268	54,469	
\$25,000 under \$50,000.....	3,103	103,157	13,669	2,437	3,103	105,617	8,856	35,239	1,910	7,743	2,855	4,954	1,282	27,343	1,169	6,629	2,819	14,709	3,103	29,409	
\$50,000 or more.....	945	81,360	4,402	724	945	82,092	613	20,833	769	17,124	895	3,660	329	9,699	423	11,975	927	18,801	940	29,409	
With no adjusted gross income.....	44,036	1,591,714	349,537	33,128	29,240	1,359	7,119	3,304	1,939	1,783	10,718	2,663	4,260	14,453	3	22,929	13,668	175,117	256,246	256,246	
\$1,200 under \$5,000, total.....	309,745	1,591,714	2,025,798	701,219	298,996	2,293,102	217,878	1,411,998	48,565	111,463	133,880	88,911	48,612	258,048	22,871	114,695	233,808	307,987	175,117	256,246	
With adjusted gross income, total.....	249,000	1,697,500	1,205,799	553,695	249,000	2,251,365	201,070	1,393,562	42,768	109,981	112,215	80,324	42,941	260,168	21,252	114,728	191,504	289,602	175,117	256,246	
Under \$2,500.....	64,751	87,981	381,629	147,351	64,751	235,337	45,167	143,143	8,600	3,670	22,724	12,049	10,719	22,120	3,734	7,575	48,597	45,980	45,980	45,980	
\$2,500 under \$5,000.....	74,579	275,616	315,483	160,105	74,579	425,721	64,512	336,155	6,865	4,778	27,236	13,023	11,547	33,362	3,838	8,760	55,982	39,643	54,606	14,177	
\$5,000 under \$10,000.....	28,760	502,253	178,472	68,784	28,760	557,233	65,562	537,584	10,427	9,174	35,506	16,064	9,409	40,209	4,743	11,394	55,125	47,812	69,811	48,241	
\$10,000 under \$25,000.....	72,605	434,463	264,472	68,784	72,605	483,273	28,605	257,559	10,549	21,550	19,										

U. S. BUSINESS TAX RETURNS, 1963

INDIVIDUAL INCOME TAX RETURNS WITH SOLE PROPRIETORSHIP BUSINESSES

Table 12.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS WITH SOLE PROPRIETORSHIP BUSINESSES, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME

Size of adjusted gross income	Number of returns	Number of businesses	Adjusted gross income or deficit (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax	
						Before credits (Thousand dollars)	After credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ALL INDIVIDUAL INCOME TAX RETURNS							
Taxable and nontaxable returns.....	63,943,236		368,778,072		209,090,323	49,117,142	48,203,580
Taxable returns, total.....	51,323,221		350,446,546		208,601,700	49,015,912	48,203,580
\$1 under \$1,000.....	1,460,034		1,216,920		214,111	42,796	42,595
\$1,000 under \$2,000.....	4,318,374		6,406,490		2,600,290	519,322	516,150
\$2,000 under \$5,000.....	15,754,063		56,143,700		26,948,257	5,449,857	5,352,156
\$5,000 under \$10,000.....	21,692,501		154,568,691		84,813,460	17,490,146	17,305,248
\$10,000 under \$20,000.....	6,885,953		87,764,824		59,314,229	13,102,704	12,926,994
\$20,000 under \$50,000.....	1,051,024	Not applicable	29,915,968	Not applicable	23,190,020	6,856,936	6,680,554
\$50,000 under \$150,000.....	149,362		10,725,481		8,670,005	3,860,761	3,743,496
\$150,000 under \$500,000.....	10,755		2,462,998		1,901,506	1,103,799	1,061,897
\$500,000 under \$1,000,000.....	804		537,226		406,129	252,631	243,013
\$1,000,000 or more.....	351		704,248		543,693	336,960	326,477
Nontaxable returns.....	12,620,015		18,331,526		488,623	101,230	-
INDIVIDUAL INCOME TAX RETURNS WITH SOLE PROPRIETORSHIP BUSINESSES							
Taxable and nontaxable returns.....	8,548,647	9,135,751	46,820,379	23,693,675	31,302,596	8,146,014	7,836,962
Taxable returns, total.....	5,846,162	6,241,884	50,442,813	22,688,900	31,105,784	8,104,875	7,836,962
\$1 under \$1,000.....	56,314	57,525	47,067	28,659	7,803	1,553	1,520
\$1,000 under \$2,000.....	275,723	287,058	429,445	245,033	125,903	25,105	24,048
\$2,000 under \$5,000.....	1,785,214	1,904,261	6,474,918	2,985,087	2,439,138	488,542	462,125
\$5,000 under \$10,000.....	2,375,750	2,522,952	16,844,316	6,408,269	8,825,395	1,804,257	1,734,197
\$10,000 under \$20,000.....	984,572	1,060,606	13,170,913	6,256,594	9,023,798	2,016,045	1,951,056
\$20,000 under \$50,000.....	322,201	356,280	9,337,736	5,485,052	7,356,251	2,175,636	2,117,427
\$50,000 under \$150,000.....	43,229	49,309	3,051,586	1,272,972	2,503,107	1,103,898	1,075,120
\$150,000 under \$500,000.....	2,771	3,374	645,948	14,573	489,144	279,935	268,909
\$500,000 under \$1,000,000.....	257	329	168,902	15,700	124,546	77,411	74,360
\$1,000,000 or more.....	131	190	271,982	11,639	210,699	132,493	128,200
Nontaxable returns.....	2,702,485	2,893,867	3,622,434	1,004,775	196,812	41,139	-
INDIVIDUAL INCOME TAX RETURNS WITH PROFITABLE SOLE PROPRIETORSHIP BUSINESSES							
Taxable and nontaxable returns.....	6,719,530	7,195,075	37,299,320	26,982,126	25,680,462	6,541,703	6,298,062
Taxable returns, total.....	4,754,589	5,098,265	41,053,804	24,104,299	25,511,523	6,506,667	6,298,062
\$1 under \$1,000.....	48,348	49,357	40,313	33,141	6,652	1,324	1,293
\$1,000 under \$2,000.....	236,253	246,500	366,365	280,201	108,865	21,704	20,826
\$2,000 under \$5,000.....	1,434,479	1,536,835	5,175,604	3,316,332	1,947,049	390,066	367,769
\$5,000 under \$10,000.....	1,879,215	2,006,406	13,371,978	6,854,662	7,015,281	1,434,482	1,374,200
\$10,000 under \$20,000.....	838,823	906,367	11,263,695	6,499,296	7,743,999	1,732,532	1,675,752
\$20,000 under \$50,000.....	282,795	313,185	8,176,886	5,655,669	6,480,822	1,914,787	1,868,430
\$50,000 under \$150,000.....	33,417	38,099	2,298,302	1,391,476	1,920,573	842,703	825,677
\$150,000 under \$500,000.....	1,150	1,383	251,923	69,172	199,846	114,472	111,178
\$500,000 under \$1,000,000.....	73	90	46,728	5,794	36,693	22,822	21,932
\$1,000,000 or more.....	36	43	62,010	3,556	51,743	31,775	31,005
Nontaxable returns.....	1,964,941	2,096,810	3,754,484	2,877,927	168,939	35,036	-

¹Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

The statistics in this table for the number of businesses and for net profit (less loss) differ from those shown in other tables in this report because of different estimating techniques.

SOLE PROPRIETORSHIPS WITH NET PROFIT

Table 13.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF TOTAL DEDUCTIONS TO BUSINESS RECEIPTS AND SIZE OF BUSINESS RECEIPTS

Total deductions as a percent of business receipts	Size of business receipts								
	Total			\$1 under \$10,000			\$10,000 under \$20,000		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	7,074,465	160,069,199	27,435,631	4,107,938	15,005,687	6,007,925	1,167,299	16,608,804	4,857,987
95 percent and over.....	662,930	50,359,476	1,289,225	200,100	832,086	21,605	99,014	1,440,893	38,445
90 percent under 95 percent.....	773,258	35,352,785	2,567,607	238,701	1,046,803	78,934	125,385	1,842,537	139,080
85 percent under 90 percent.....	658,960	19,685,895	2,412,514	257,829	1,103,780	138,213	118,333	1,703,520	212,316
80 percent under 85 percent.....	564,805	11,650,291	2,016,472	262,183	1,142,288	199,398	120,415	1,746,034	304,507
75 percent under 80 percent.....	497,207	7,684,839	1,716,532	263,511	1,090,893	245,624	116,269	1,655,711	370,890
70 percent under 75 percent.....	452,025	5,909,963	1,619,805	260,546	1,091,501	300,536	108,062	1,539,916	422,542
65 percent under 70 percent.....	402,860	4,521,548	1,466,152	255,350	1,025,557	333,195	90,043	1,263,601	409,953
60 percent under 65 percent.....	355,540	3,573,896	1,337,470	240,309	948,730	355,653	74,706	1,046,937	391,593
55 percent under 60 percent.....	332,868	3,270,725	1,388,091	230,986	896,198	380,488	62,325	863,356	365,582
50 percent under 55 percent.....	308,152	2,943,555	1,398,335	221,421	837,853	397,908	49,740	689,755	327,543
Less than 50 percent.....	1,824,761	14,733,552	9,840,750	1,438,877	4,662,843	3,229,212	200,823	2,788,259	1,847,251
No percent computed.....	241,099	382,674	382,678	238,125	327,155	327,159	2,184	28,285	28,285

Total deductions as a percent of business receipts	Size of business receipts—Continued								
	\$20,000 under \$30,000			\$30,000 under \$40,000			\$40,000 or more		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	535,829	13,132,632	3,295,818	325,040	11,229,417	2,548,892	938,359	104,092,659	10,725,009
95 percent and over.....	58,957	1,461,585	39,102	45,417	1,577,299	44,512	259,442	45,047,613	1,145,561
90 percent under 95 percent.....	78,956	1,943,773	146,894	62,369	2,161,947	161,795	267,847	28,357,725	2,040,904
85 percent under 90 percent.....	73,140	1,807,634	224,623	53,180	1,847,912	230,112	156,478	13,223,049	1,607,250
80 percent under 85 percent.....	70,702	1,737,139	302,081	37,434	1,284,881	221,709	74,071	5,739,949	988,777
75 percent under 80 percent.....	52,125	1,259,724	281,897	25,513	874,597	194,508	39,789	2,803,914	623,613
70 percent under 75 percent.....	41,389	1,008,059	276,205	17,805	612,326	167,805	24,223	1,658,161	452,717
65 percent under 70 percent.....	28,577	695,607	225,668	12,489	426,289	138,297	16,401	1,110,494	359,039
60 percent under 65 percent.....	19,682	478,536	178,808	8,464	288,261	107,761	12,379	811,432	303,655
55 percent under 60 percent.....	18,657	434,352	193,045	9,025	311,321	132,446	11,875	745,498	316,530
50 percent under 55 percent.....	17,022	415,746	197,499	8,985	309,433	146,593	10,984	690,768	328,792
Less than 50 percent.....	76,183	1,859,514	1,219,033	44,192	1,529,385	997,588	64,686	3,893,551	2,547,666
No percent computed.....	439	10,963	10,963	167	5,766	5,766	184	10,505	10,505

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
No percent was computed for businesses without total deductions.

U.S. BUSINESS TAX RETURNS, HISTORICAL SUMMARY

SOLE PROPRIETORSHIPS

Table 14.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

Industrial division and selected years	Businesses with and without net profit					Businesses with net profit				
	Number of businesses	Business receipts (Thousand dollars)	Deductions		Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions		Net profit (Thousand dollars)
			Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)				Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
1951.....	7,334,811	131,864,551	n.a.	n.a.	16,551,545	6,216,107	119,897,553	n.a.	n.a.	18,377,038
1953.....	7,714,412	143,791,575	n.a.	n.a.	17,007,213	6,342,582	123,490,621	n.a.	n.a.	19,217,124
1955.....	7,239,328	138,245,542	n.a.	n.a.	17,588,176	6,617,564	125,212,353	n.a.	n.a.	19,993,669
1957.....	8,737,665	162,686,555	n.a.	n.a.	20,227,171	7,794,181	145,357,289	n.a.	n.a.	22,806,867
1958.....	8,799,711	163,398,929	n.a.	6,693,378	20,777,789	7,155,412	147,452,112	n.a.	5,222,892	23,339,350
1959.....	9,142,359	176,204,711	96,784,139	6,913,392	21,516,876	7,219,608	156,773,137	85,321,989	5,259,379	24,708,501
1960.....	9,589,985	171,257,205	n.a.	7,097,310	21,567,095	7,107,286	151,837,234	n.a.	n.a.	24,269,011
1961.....	9,241,755	170,921,413	184,215,622	6,912,388	22,636,990	7,294,133	151,761,498	164,886,385	5,258,265	25,756,867
1962.....	9,182,536	178,420,483	106,786,276	7,200,760	23,394,731	7,245,222	159,532,121	92,803,383	5,515,500	27,166,789
1963.....	9,135,954	181,551,305	106,411,371	7,338,732	23,777,523	7,074,465	160,563,199	97,913,432	5,424,179	27,437,631
AGRICULTURE, FORESTRY, AND FISHERIES										
1951.....	3,209,539	22,947,765	n.a.	n.a.	n.a.	2,599,872	19,956,645	n.a.	n.a.	5,365,746
1953.....	3,209,565	22,483,949	n.a.	n.a.	3,543,435	2,425,377	18,955,790	n.a.	n.a.	4,781,064
1955.....	3,513,080	21,704,755	n.a.	n.a.	2,827,792	2,506,381	17,504,354	n.a.	n.a.	4,214,631
1957.....	3,552,851	23,437,398	n.a.	n.a.	3,441,954	2,545,471	19,433,338	n.a.	n.a.	4,717,701
1958.....	3,489,164	25,913,881	n.a.	2,945,399	4,716,594	2,621,927	21,346,839	n.a.	2,197,732	5,232,281
1959.....	3,525,090	27,816,599	5,488,802	3,073,112	2,913,642	2,425,396	22,471,237	4,233,295	2,091,606	4,554,142
1960.....	3,480,135	27,369,780	n.a.	3,137,393	2,397,639	2,392,771	22,354,956	n.a.	n.a.	4,575,683
1961.....	3,487,190	27,914,502	n.a.	3,126,214	3,621,346	2,460,678	23,107,783	n.a.	2,252,347	5,135,598
1962.....	3,444,116	30,200,142	17,918,750	3,277,181	3,695,945	2,424,436	24,702,606	13,157,478	2,338,024	5,331,682
1963.....	3,338,081	30,349,957	18,150,600	3,268,940	3,042,031	2,213,676	23,590,596	12,475,535	2,222,997	5,007,600
MINING										
1951.....	21,000	213,839	n.a.	n.a.	n.a.	14,148	598,232	n.a.	n.a.	99,487
1953.....	21,169	781,133	n.a.	n.a.	23,777	14,561	550,256	n.a.	n.a.	87,355
1955.....	29,981	934,705	n.a.	n.a.	23,514	18,512	466,515	n.a.	n.a.	105,306
1957.....	33,075	1,164,289	n.a.	n.a.	32,593	20,557	859,076	n.a.	n.a.	166,806
1958.....	35,413	1,236,608	n.a.	144,327	4,358	20,991	629,421	n.a.	64,999	109,462
1959.....	33,691	1,005,283	347,920	93,713	24,617	19,207	775,517	215,924	60,014	104,270
1960.....	33,036	1,501,474	n.a.	134,147	210,344	19,019	949,996	n.a.	n.a.	115,742
1961.....	35,549	1,209,179	238,465	107,972	312,580	21,702	752,529	183,992	53,074	115,238
1962.....	36,987	937,483	286,453	102,969	23,555	19,225	617,200	160,071	49,300	94,549
1963.....	34,438	1,048,761	245,771	90,292	29,875	21,167	612,570	124,595	40,352	111,250
CONTRACT CONSTRUCTION										
1951.....	342,310	9,624,851	n.a.	n.a.	n.a.	320,859	8,901,763	n.a.	n.a.	1,180,142
1953.....	393,679	10,823,466	n.a.	n.a.	2,258,269	367,355	9,723,422	n.a.	n.a.	1,329,782
1955.....	524,944	12,428,301	n.a.	n.a.	1,508,842	491,110	11,496,478	n.a.	n.a.	1,607,133
1957.....	598,418	13,589,214	n.a.	n.a.	1,759,385	557,398	12,656,378	n.a.	n.a.	1,873,466
1958.....	604,910	13,561,916	n.a.	443,107	1,691,236	562,979	12,329,170	n.a.	359,635	1,838,862
1959.....	646,316	15,719,142	9,821,151	416,350	1,979,608	597,433	14,393,515	8,811,344	355,829	2,097,270
1960.....	655,155	14,941,971	n.a.	57,056	1,898,455	595,941	13,705,620	n.a.	n.a.	2,028,208
1961.....	678,456	14,487,676	8,502,085	403,401	1,997,795	620,000	13,193,818	7,556,132	399,296	2,112,771
1962.....	687,187	15,539,360	9,445,822	415,758	2,108,195	628,881	14,411,949	8,650,822	363,575	2,231,212
1963.....	691,613	16,344,887	9,394,841	464,537	2,170,954	632,349	14,799,090	8,530,603	390,013	2,341,226
MANUFACTURING										
1951.....	157,278	6,263,630	n.a.	n.a.	n.a.	131,694	5,647,522	n.a.	n.a.	656,525
1953.....	171,669	6,672,513	n.a.	n.a.	619,012	144,737	6,365,640	n.a.	n.a.	669,530
1955.....	162,610	5,805,514	n.a.	n.a.	593,909	134,759	5,267,377	n.a.	n.a.	653,624
1957.....	170,395	6,248,046	n.a.	n.a.	571,803	137,698	5,325,722	n.a.	n.a.	657,552
1958.....	179,967	6,323,870	n.a.	214,807	608,824	147,539	5,537,131	n.a.	172,887	666,121
1959.....	186,901	6,726,173	4,071,610	233,137	626,943	150,668	6,119,557	3,695,307	200,766	692,841
1960.....	192,634	6,935,367	n.a.	237,383	645,435	159,805	6,151,874	n.a.	n.a.	725,675
1961.....	194,325	6,599,828	3,985,546	214,480	660,681	157,483	5,870,262	3,468,843	178,223	728,587
1962.....	180,805	6,710,267	4,030,769	216,946	654,001	155,119	5,813,533	3,393,634	185,933	729,649
1963.....	187,398	6,369,127	3,689,212	238,393	677,601	152,282	5,778,576	3,280,502	200,662	765,628
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
1951.....	262,582	2,795,939	n.a.	n.a.	n.a.	225,938	2,419,568	n.a.	n.a.	489,938
1953.....	269,675	2,870,366	n.a.	n.a.	495,836	230,777	2,596,735	n.a.	n.a.	539,580
1955.....	253,209	2,973,700	n.a.	n.a.	512,160	216,584	2,717,255	n.a.	n.a.	555,266
1957.....	295,561	3,682,743	n.a.	n.a.	528,251	241,031	3,150,705	n.a.	n.a.	607,408
1958.....	290,225	3,929,658	n.a.	403,234	545,104	238,953	3,156,860	n.a.	316,599	605,003
1959.....	283,553	4,044,718	255,371	399,328	553,519	230,821	3,423,544	709,457	312,524	629,667
1960.....	287,661	4,362,621	n.a.	421,731	547,130	233,835	3,784,378	n.a.	n.a.	619,534
1961.....	286,642	4,100,142	904,847	395,346	570,078	230,182	3,431,151	707,593	298,325	666,687
1962.....	283,955	4,241,309	834,279	411,717	642,210	231,482	3,711,428	716,700	321,277	730,785
1963.....	307,103	4,969,278	715,512	499,867	694,347	250,934	4,135,054	687,216	381,393	786,612
WHOLESALE AND RETAIL TRADE										
1951.....	1,723,534	72,612,998	n.a.	n.a.	n.a.	1,471,050	66,557,936	n.a.	n.a.	5,037,685
1953.....	1,825,442	80,969,411	n.a.	n.a.	4,872,219	1,543,996	73,500,954	n.a.	n.a.	5,343,420
1955.....	1,736,179	73,953,486	n.a.	n.a.	4,885,593	1,466,849	67,845,139	n.a.	n.a.	5,291,399
1957.....	1,870,431	89,312,470	n.a.	n.a.	5,358,868	1,562,437	80,460,955	n.a.	n.a.	5,378,653
1958.....	1,880,131	85,157,755	n.a.	1,211,331	5,281,021	1,549,694	78,699,587	n.a.	1,054,236	5,774,977
1959.....	2,009,785	92,389,543	70,212,867	1,335,386	5,791,879	1,650,985	82,899,947	62,318,340	1,125,557	6,453,601
1960.....	1,944,759	87,062,497	n.a.	1,294,122	5,578,520	1,578,954	77,677,954	n.a.	n.a.	6,363,866
1961.....	1,942,874	85,639,324	64,129,190	1,225,264	5,579,784	1,568,917	76,427,840	56,712,991	1,010,470	6,194,923
1962.....	1,882,602	88,977,310	66,859,635	1,258,403	5,836,878	1,535,639	80,524,561	59,376,632	1,067,439	6,445,213
1963.....	1,836,746	89,775,198	67,214,690	1,229,788	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	6,445,488

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 14.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Cont.

Industrial division and selected years	Businesses with and without net profit					Businesses with net profit				
	Number of businesses	Business receipts (Thousand dollars)	Deductions		Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions		Net profit (Thousand dollars)
			Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)				Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Wholesale Trade										
1951.....	212,674	15,966,764	n.a.	n.a.	n.a.	187,938	14,687,073	n.a.	n.a.	1,052,282
1953.....	222,720	17,124,226	n.a.	n.a.	1,003,437	195,073	15,570,455	n.a.	n.a.	1,064,103
1955.....	237,100	15,313,496	n.a.	n.a.	1,070,596	223,625	13,782,910	n.a.	n.a.	1,131,095
1957.....	260,319	18,511,321	n.a.	n.a.	1,185,309	228,007	16,773,052	n.a.	n.a.	1,256,741
1958.....	255,457	16,855,588	n.a.	197,458	1,122,102	224,821	16,167,307	n.a.	179,332	1,179,548
1959.....	269,063	19,084,211	15,299,336	225,257	1,169,079	234,208	17,303,663	13,716,478	194,386	1,298,493
1960.....	306,403	17,060,590	n.a.	254,642	1,305,877	261,771	15,340,815	n.a.	n.a.	1,395,990
1961.....	328,130	16,973,390	12,910,653	229,720	1,409,257	276,531	15,368,261	11,562,896	191,997	1,503,539
1962.....	319,131	16,953,449	12,797,126	234,061	1,453,479	270,439	15,779,629	11,803,120	204,176	1,539,636
1963.....	324,392	17,916,959	13,465,276	229,568	1,518,269	275,340	16,702,226	12,446,025	202,375	1,610,665
Retail Trade										
1951.....	1,450,471	53,086,430	n.a.	n.a.	n.a.	1,232,521	48,676,156	n.a.	n.a.	3,777,137
1953.....	1,537,228	59,993,685	n.a.	n.a.	3,680,573	1,296,390	54,446,856	n.a.	n.a.	4,070,362
1955.....	1,399,963	54,368,411	n.a.	n.a.	3,570,506	1,178,326	50,104,773	n.a.	n.a.	3,883,129
1957.....	1,538,995	66,668,849	n.a.	n.a.	3,929,500	1,279,974	60,006,250	n.a.	n.a.	4,350,920
1958.....	1,552,566	63,811,388	n.a.	946,677	3,910,975	1,265,007	58,380,141	n.a.	817,035	4,331,657
1959.....	1,582,002	66,166,636	49,713,817	965,711	4,122,114	1,288,356	59,176,048	43,998,462	812,488	4,604,463
1960.....	1,547,858	65,432,678	n.a.	946,757	3,868,716	1,242,720	58,095,729	n.a.	n.a.	4,399,951
1961.....	1,563,939	65,157,786	48,524,277	939,192	3,974,775	1,252,290	57,827,965	42,688,313	769,440	4,479,633
1962.....	1,514,774	68,439,772	51,376,572	965,555	4,137,489	1,223,834	61,562,016	45,792,522	814,832	4,684,986
1963.....	1,471,400	69,200,711	51,787,349	956,677	4,121,256	1,176,295	61,476,755	45,556,388	788,718	4,650,897
Wholesale and Retail Trade Not Allocable										
1951.....	60,389	3,559,804	n.a.	n.a.	n.a.	50,591	3,194,407	n.a.	n.a.	208,266
1953.....	65,494	3,851,500	n.a.	n.a.	188,209	52,533	3,483,643	n.a.	n.a.	214,945
1955.....	79,116	4,271,579	n.a.	n.a.	244,491	64,898	3,957,456	n.a.	n.a.	277,174
1957.....	71,087	4,320,300	n.a.	n.a.	244,059	54,456	3,681,653	n.a.	n.a.	270,992
1958.....	72,108	4,490,779	n.a.	67,196	247,944	59,866	4,152,139	n.a.	58,469	263,772
1959.....	158,720	7,138,696	5,199,714	144,418	490,686	128,421	6,420,236	4,603,400	118,683	550,603
1960.....	90,498	4,563,229	n.a.	92,723	280,056	74,029	4,241,360	n.a.	n.a.	307,925
1961.....	50,735	3,508,148	2,634,260	56,352	195,752	40,096	3,215,254	2,461,782	49,033	211,751
1962.....	54,697	3,584,083	2,705,637	58,787	195,910	41,366	3,172,916	2,380,990	48,431	221,191
1963.....	40,954	2,657,528	1,962,065	43,543	167,960	31,822	2,392,920	1,761,926	35,224	133,926
FINANCE, INSURANCE, AND REAL ESTATE										
1951.....	205,077	2,880,825	n.a.	n.a.	n.a.	183,621	2,714,518	n.a.	n.a.	806,502
1953.....	259,665	3,356,166	n.a.	n.a.	955,732	231,457	3,183,270	n.a.	n.a.	997,926
1955.....	397,571	4,520,655	n.a.	n.a.	1,327,231	344,863	4,231,180	n.a.	n.a.	1,392,376
1957.....	425,156	5,056,909	n.a.	n.a.	1,372,545	355,885	4,679,512	n.a.	n.a.	1,477,029
1958.....	436,296	6,106,808	n.a.	235,625	1,363,723	356,537	5,369,772	n.a.	169,708	1,523,009
1959.....	446,995	4,406,676	801,085	226,486	1,504,794	373,046	4,131,403	707,279	176,097	1,614,834
1960.....	422,909	5,293,971	n.a.	246,109	1,517,423	396,882	4,883,596	n.a.	n.a.	1,648,840
1961.....	461,647	5,275,142	1,483,145	224,224	1,543,197	379,812	4,854,228	1,306,387	166,383	1,678,067
1962.....	472,674	5,172,234	1,084,764	247,280	1,638,461	391,224	4,780,621	971,875	177,395	1,768,651
1963.....	506,111	5,467,784	1,223,668	249,432	1,781,505	412,396	5,033,777	1,061,641	190,602	1,922,059
SERVICES										
1951.....	1,355,389	13,367,054	n.a.	n.a.	n.a.	1,215,019	12,616,237	n.a.	n.a.	4,619,588
1953.....	1,424,804	15,337,857	n.a.	n.a.	5,195,298	1,330,207	14,340,666	n.a.	n.a.	5,355,304
1955.....	1,578,709	16,246,282	n.a.	n.a.	5,875,383	1,405,362	15,435,199	n.a.	n.a.	6,098,827
1957.....	1,825,599	19,533,328	n.a.	n.a.	7,026,428	1,636,837	18,547,950	n.a.	n.a.	7,302,667
1958.....	1,825,988	20,710,408	n.a.	1,064,970	7,189,981	1,610,428	19,513,997	n.a.	871,317	7,486,288
1959.....	1,979,695	23,480,681	4,860,130	1,113,438	8,384,421	1,732,200	22,140,672	4,383,324	921,377	8,469,726
1960.....	1,966,068	23,236,055	n.a.	1,150,549	8,059,667	1,697,209	21,846,645	n.a.	n.a.	8,420,251
1961.....	2,075,689	24,355,060	4,813,444	1,166,927	8,380,176	1,797,608	22,882,767	4,304,598	942,764	8,947,154
1962.....	2,132,751	26,379,027	5,993,622	1,247,634	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	9,724,645
1963.....	2,185,196	27,095,434	5,356,790	1,276,820	9,528,995	1,874,384	25,222,511	4,793,642	1,016,143	9,971,311
NATURE OF BUSINESS NOT ALLOCABLE										
1951.....	63,102	558,350	n.a.	n.a.	n.a.	54,006	484,932	n.a.	n.a.	121,375
1953.....	78,844	466,820	n.a.	n.a.	76,209	54,595	373,939	n.a.	n.a.	107,178
1955.....	43,045	273,150	n.a.	n.a.	65,280	35,139	248,291	n.a.	n.a.	80,108
1957.....	66,209	601,509	n.a.	n.a.	127,744	56,867	542,867	n.a.	n.a.	142,186
1958.....	57,617	408,085	n.a.	35,578	76,948	47,364	369,335	n.a.	15,179	103,335
1959.....	50,333	616,396	325,203	22,327	76,672	39,142	433,235	248,019	16,179	90,550
1960.....	47,568	533,469	n.a.	18,220	56,671	33,304	432,267	n.a.	n.a.	71,212
1961.....	79,421	1,430,160	753,900	8,260	150,913	57,322	1,241,113	645,351	37,383	177,792
1962.....	57,509	513,301	232,676	22,872	93,603	41,940	453,860	194,247	16,581	109,796
1963.....	49,262	431,179	220,257	20,592	71,425	34,120	385,824	194,225	15,682	84,663

*Excludes estimate for Agriculture, forestry, and fisheries which was not prepared for this year.

†Net loss exceeds net profit.

n.a. = Not available.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Partnerships with and without net profit						Partnerships with net profit						
	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Amount (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Amount (Thousand dollars)
All industrial groups.....	924,276	73,274,451	71,762,372	2,267,622	8,668,166	288,232	4,796,713	701,660	64,953,784	63,674,634	1,564,086	10,007,899	237,758
Agriculture, forestry, and fisheries.....	130,420	4,800,591	4,689,503	324,041	566,518	11,521	304,293	95,820	3,898,547	3,808,028	235,822	765,879	219,147
Farms.....	119,653	3,889,756	3,792,963	294,348	485,282	9,462	263,932	86,281	3,081,907	3,015,011	213,811	664,152	193,973
Field crop farms.....	31,497	1,021,610	1,024,431	95,413	224,111	1,520	32,873	26,268	920,445	896,197	79,463	247,602	6,769
Fruit, tree nut, and vegetable farms.....	11,848	599,548	599,655	37,497	69,967	298	4,266	8,238	511,786	511,630	26,604	106,306	292
Livestock farms.....	62,007	1,919,329	1,870,597	144,201	158,495	6,321	205,571	44,432	1,462,669	1,425,533	97,523	254,378	3,911
Farms, not elsewhere classified.....	14,301	319,269	308,280	17,237	32,709	1,323	21,222	9,343	256,956	248,391	10,221	55,866	873
Agricultural services and hunting and trapping.....	8,475	822,916	809,492	23,932	76,083	1,965	37,976	6,143	671,420	659,198	18,674	93,323	23,190
Offices of veterinarians and animal hospitals.....	1,627	91,878	91,138	2,330	37,327	489	1,628	1,603	91,632	90,893	2,308	37,351	1,628
Agricultural services and hunting and trapping, not else-where classified.....	6,848	731,038	718,354	21,602	38,756	1,476	36,348	4,540	579,588	568,305	16,366	55,972	1,038
Forestry and forestry services.....	1,636	68,486	67,840	4,901	3,527	(1)	(1)	1,009	49,261	48,852	2,642	5,517	(1)
Fisheries.....	656	68,486	67,840	4,901	3,527	(1)	(1)	1,009	49,261	48,852	2,642	5,517	(1)
Mining.....	14,150	935,143	893,581	78,717	29,497	478	10,340	8,747	726,403	697,644	52,092	117,651	8,642
Crude petroleum, natural gas, and natural gas liquids and services.....	10,620	561,806	524,637	53,824	241,955	(1)	(1)	6,279	407,655	381,980	31,294	73,467	(1)
Other mining.....	3,530	373,337	368,944	24,893	32,458	400	9,019	2,468	318,748	315,664	20,798	44,184	7,392
Contract construction.....	60,408	6,971,722	6,894,915	138,624	624,528	14,868	260,590	50,047	5,933,869	5,872,427	109,912	733,942	12,947
General contractors.....	19,555	4,181,299	4,125,910	73,429	253,172	3,210	168,554	15,537	3,393,489	3,349,928	55,255	329,680	2,590
Special trade contractors.....	38,972	2,702,132	2,681,697	62,795	363,542	11,448	89,647	33,187	2,469,458	2,451,820	53,246	394,319	10,225
Plumbing, heating, and air conditioning.....	6,211	602,863	597,081	8,996	61,802	4,067	35,530	3,638	560,492	556,977	7,964	66,017	3,638
Electrical work.....	2,877	308,269	306,480	3,222	35,443	1,602	12,115	2,485	285,599	283,902	2,185	41,391	1,571
Special trade contractors, not elsewhere classified.....	29,398	1,755,204	1,743,042	49,490	261,398	5,547	40,272	24,931	1,592,125	1,581,805	41,482	201,535	1,889
Special trade contractors not allocable.....	486	35,796	35,094	1,087	4,899	132	1,730	384	31,242	31,136	915	3,376	(1)
Contractors not allocable.....	1,881	88,291	87,308	2,400	7,814	210	2,389	1,323	70,922	70,679	1,411	9,943	(1)
Manufacturing.....	39,368	6,155,987	6,106,914	128,458	543,063	22,682	473,272	31,342	5,510,133	5,470,868	110,092	582,130	405,252
Food and kindred products.....	4,553	1,549,327	1,538,062	27,356	79,110	2,905	75,867	3,871	1,374,877	1,365,663	24,119	84,808	2,454
Textile mill products.....	731	238,247	236,871	3,142	13,967	559	28,931	565	215,442	214,245	2,553	14,810	441
Apparel and other fabricated textile products.....	3,436	880,610	877,414	6,308	53,165	1,955	84,888	2,791	798,479	795,549	5,297	57,996	1,593
Lumber and wood products, except furniture.....	6,650	773,869	765,111	29,610	60,707	2,429	61,777	5,376	633,215	624,543	24,543	68,568	1,947
Furniture and fixtures.....	1,748	229,243	227,640	3,133	21,625	1,343	22,084	1,582	209,207	207,832	2,845	26,693	1,226
Printing, publishing, and allied industries.....	6,596	510,544	506,169	15,729	71,075	3,571	18,483	5,297	448,502	445,795	12,230	76,219	2,982
Chemicals and allied products.....	954	171,423	169,465	3,153	18,129	819	19,105	648	162,253	160,438	2,861	19,235	538
Leather and leather products.....	377	97,439	97,325	363	4,843	230	5,886	248	93,663	93,559	514	15,131	(1)
Stone, clay, and glass products.....	1,601	174,872	177,830	7,567	21,050	1,114	11,853	1,135	158,503	157,072	6,254	23,259	801
Primary metal industries.....	763	128,693	128,060	2,073	12,516	359	7,135	634	117,432	117,229	1,831	12,428	392
Fabricated metal products, except machinery and transporta-tion equipment.....	2,415	353,475	350,571	7,175	47,520	1,486	32,280	2,061	332,290	329,785	6,631	49,106	1,279
Machinery, except electric.....	4,127	97,846	97,476	12,328	72,228	2,023	28,696	3,303	409,289	404,137	11,307	75,077	1,664
Electrical machinery, equipment, and supplies.....	394	65,112	64,563	999	8,021	365	7,862	271	61,953	61,410	898	8,167	266
Transportation equipment.....	694	105,598	104,328	2,212	9,492	565	15,771	448	97,607	96,806	1,949	10,220	369
Manufacturing industries, not elsewhere classified.....	4,231	474,436	470,778	7,087	41,400	2,895	50,569	3,013	436,677	433,268	6,220	54,134	2,070
Manufacturing not allocable.....	98	253	251	23	15	(1)	(1)	49	244	244	-	53	(1)
Transportation, communication, electric, gas, and sanitary services.....	16,640	1,137,189	1,121,786	68,887	143,171	1,320	7,794	12,945	950,772	938,721	54,119	158,352	999
Transportation.....	14,490	1,019,188	1,006,106	60,450	120,485	1,119	9,188	11,200	848,604	838,097	47,071	132,696	847
Motor freight transportation and warehousing, terminals, and related services.....	10,812	736,333	725,088	48,915	83,784	665	7,782	8,684	625,404	615,953	39,375	91,536	577
Other transportation.....	3,678	282,855	281,018	11,535	36,701	454	1,406	2,516	223,170	222,144	7,096	41,160	270
Communication, electric, gas, and sanitary services.....	2,150	118,001	115,680	8,437	22,686	201	606	1,745	102,108	100,624	7,048	25,656	(1)
Wholesale and retail trade.....	256,601	35,874,352	35,470,908	364,583	2,157,013	203,245	3,560,482	207,737	32,671,985	32,308,920	314,043	2,329,406	169,124
Wholesale trade.....	43,498	12,365,831	12,245,849	90,433	611,924	28,301	931,385	35,163	11,375,099	11,265,428	77,995	853,093	23,475
Motor vehicles and automotive equipment.....	3,432	602,849	596,297	5,218	43,922	3,077	110,861	2,801	569,238	563,312	4,979	47,470	95,592
Drugs, chemicals, and paints.....	669	151,903	150,392	842	11,383	581	17,137	485	143,893	142,415	789	11,671	2,545
Dry goods and apparel.....	1,810	493,196	487,813	2,059	34,123	1,166	59,080	1,555	465,243	460,995	1,641	35,379	15,883
Groceries and related products.....	7,689	2,325,318	2,324,096	20,165	116,750	4,980	122,267	6,600	2,301,111	2,299,866	18,209	121,282	4,320
Farm products—raw materials.....	3,574	2,212,286	2,198,148	10,293	37,663	1,865	130,270	2,636	1,895,378	1,883,571	5,539	45,104	1,371
Electrical goods.....	1,108	207,451	205,707	1,425	17,985	659	28,384	832	193,525	191,955	1,236	19,066	575
Hardware, and plumbing and heating equipment and supplies.....	951	246,653	242,362	1,946	17,600	678	36,634	741	234,318	231,113	1,772	18,652	595
Machinery, equipment, and supplies.....	3,642	683,648	670,086	6,553	55,838	2,722	94,826	2,774	635,074	622,107	5,716	58,107	34,672
Alcoholic beverages.....	1,179	372,535	370,584	3,253	18,849	1,116	39,279	971	351,722	349,863	2,992	20,042	933
Lumber and construction materials.....	1,738	546,343	545,776	4,956	25,253	884	39,236	1,349	531,722	529,043	2,992	20,042	933
Wholesale trade, not elsewhere classified.....	15,656	3,219,988	3,181,362	32,288	201,742	10,086	248,997	12,791	3,012,516	2,976,687	28,174	215,020	749
Wholesale trade not allocable.....	2,050	155,661	152,226	1,435	22,816	487	3,714	1,558	148,873	145,436	1,268	33,577	265

Footnotes at end of table.

Table 5.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit					Partnerships with net profit					Inventory, end-of-year			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less) (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade--Continued														
Retail trade.....	211,819	23,371,493	23,088,734	272,657	1,534,831	174,096	2,613,285	171,625	21,168,642	20,915,916	234,668	1,665,714	144,940	2,284,722
Building materials, hardware, and farm equipment.....	15,700	2,243,123	2,204,083	13,029	135,239	13,029	1,033,012	12,003	2,030,450	1,994,892	22,227	151,343	10,684	405,690
Building materials dealers.....	6,535	976,883	963,354	14,701	13,509	6,412	1,033,012	5,229	882,886	870,328	12,232	74,295	4,209	129,596
Hardware stores.....	4,876	456,445	446,932	4,120	34,951	4,792	130,423	3,610	410,030	401,668	4,366	38,921	3,565	113,002
Farm equipment dealers.....	12,089	809,795	793,797	6,263	35,176	3,452	189,720	3,364	737,374	722,696	5,609	36,327	2,910	163,092
General merchandise stores.....	12,095	1,248,647	1,227,028	20,566	78,962	10,554	251,352	9,557	1,107,752	1,091,678	13,558	90,050	8,521	212,693
Food stores.....	33,251	5,021,482	4,995,530	48,604	244,224	28,533	267,775	28,472	4,629,983	4,606,478	43,546	257,730	24,851	236,593
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	29,078	4,777,939	4,753,875	42,878	220,909	23,307	258,504	23,079	4,411,808	4,390,026	38,687	232,259	22,155	228,333
Retail bakeries.....	2,219	134,663	133,711	3,796	13,983	1,787	4,040	1,860	116,970	116,139	3,353	14,969	1,326	3,662
Other food stores.....	1,954	108,880	107,944	1,930	9,332	1,439	5,231	1,533	101,205	100,213	1,506	10,502	1,170	4,597
Automotive dealers and gasoline service stations.....	41,092	6,167,225	6,089,326	37,718	287,285	34,135	522,645	33,091	5,560,019	5,498,636	33,325	310,138	28,359	442,524
Automobile and truck dealers.....	9,096	3,249,867	3,202,330	12,287	140,403	7,403	314,769	7,203	2,942,307	2,899,264	10,995	106,667	6,047	278,964
Gasoline service stations.....	26,723	2,940,538	2,906,996	19,254	154,244	22,600	92,414	22,102	2,175,244	2,163,601	17,158	162,557	19,154	80,953
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	4,673	496,820	488,947	6,177	37,515	4,126	95,662	3,484	442,268	435,571	5,172	40,514	3,158	82,607
Apparel and accessory stores.....	13,330	1,293,298	1,270,411	12,842	106,403	11,929	321,774	10,400	1,165,142	1,144,239	11,128	117,859	9,763	280,511
Furniture, home furnishings, and equipment stores.....	13,686	1,378,691	1,351,911	16,510	118,510	11,539	234,234	11,236	1,260,230	1,234,760	14,856	128,006	9,707	280,576
Eating and drinking places.....	44,105	2,406,048	2,373,446	84,862	252,364	32,588	153,047	35,522	2,129,756	2,101,065	54,002	272,915	26,909	43,992
Drug stores and proprietary stores.....	7,615	1,074,367	1,066,897	12,053	107,115	6,928	185,645	6,609	1,005,281	998,262	11,242	111,382	6,190	168,926
Liquor stores.....	4,901	643,216	639,229	5,508	44,369	4,569	74,047	4,433	611,454	607,989	5,032	50,834	4,154	69,492
Jewelry stores.....	2,723	212,806	205,372	1,948	24,986	2,466	70,323	2,419	190,058	183,774	1,751	27,621	2,185	60,726
Sporting goods stores.....	2,102	116,653	114,589	1,464	10,108	1,801	33,559	1,584	101,504	99,650	1,144	11,455	1,405	26,922
Fuel and ice dealers.....	2,742	259,351	254,630	6,422	24,466	1,974	9,056	2,264	238,689	234,106	5,443	26,271	1,340	7,563
Antique stores and secondhand stores.....	2,267	73,927	68,142	1,112	10,126	1,827	17,373	1,602	63,733	58,448	855	11,201	1,334	14,517
News dealers and cigar stores.....	647	45,743	45,477	314	4,439	1,986	4,447	1,744	43,661	43,396	296	4,733	422	1,949
Florists.....	2,613	114,079	112,679	3,210	10,621	1,820	4,901	1,782	96,509	95,287	2,650	13,393	1,283	3,636
Retail stores, not elsewhere classified.....	12,257	1,050,216	1,037,921	13,944	69,214	9,838	121,588	9,109	918,511	907,669	11,472	78,362	7,563	98,941
Retail trade not allocable.....	891	22,551	22,363	296	1,781	519	1,976	568	15,870	15,787	161	2,501	270	1,471
Wholesale and retail trade not allocable.....	1,284	137,028	136,325	1,493	10,258	848	15,812	949	128,244	127,576	1,380	10,599	709	14,605
Finance, insurance, and real estate.....	233,516	6,121,802	5,468,656	741,931	931,617	1,084	51,401	155,366	4,897,428	4,354,571	394,992	1,460,273	585	32,005
Banks and trust companies; and insurance, holding, and other investment companies.....	18,458	268,603	138,830	5,123	105,992	(1)	(1)	13,393	247,661	129,935	2,796	146,518	(1)	(1)
Credit agencies other than banks.....	4,656	135,630	99,489	1,025	33,114	(1)	(1)	3,939	127,357	92,604	892	40,258	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services.....	4,859	1,458,036	1,204,727	15,545	209,119	(1)	(1)	4,012	1,297,061	1,089,763	14,295	265,979	(1)	(1)
Other finance.....	17,464	37,102	1,777	1,069	10,023	(1)	(1)	9,503	34,929	1,488	577	26,409	(1)	(1)
Insurance agents, brokers, and service.....	12,474	647,711	637,851	8,098	200,790	(1)	(1)	11,452	618,345	608,931	7,654	202,890	(1)	(1)
Real estate.....	175,605	3,574,720	3,385,982	711,071	372,579	950	42,022	113,067	2,572,075	2,431,850	368,778	778,219	451	22,626
Real estate operators (except developers) and lessors of buildings.....	150,650	2,813,977	2,716,542	685,204	180,603	330	2,927	94,753	1,962,337	1,891,381	351,654	530,607	(1)	(1)
Lessors of real property other than buildings.....	6,008	41,063	35,516	5,123	16,020	49	299	4,587	34,976	30,025	3,727	19,629	(1)	(1)
Agents, brokers, and managers.....	6,013	263,643	245,008	8,829	69,526	(1)	(1)	4,781	240,661	223,617	6,331	74,288	(1)	(1)
Combinations of real estate, insurance, loans, and law offices.....	2,083	101,635	97,163	1,876	33,685	(1)	(1)	1,882	98,191	93,723	1,771	34,227	(1)	(1)
Other real estate.....	10,851	354,402	291,753	10,039	72,745	367	27,470	7,464	235,910	235,910	5,295	119,468	(1)	(1)
Services.....	171,994	11,267,660	11,106,307	422,310	3,709,982	33,034	126,541	138,845	10,355,353	10,214,348	292,974	3,853,713	27,052	108,660
Hotels, rooming houses, camps, and other lodging places.....	15,329	708,442	682,103	99,563	28,029	1,790	4,815	9,559	475,772	459,235	50,898	73,742	1,219	3,316
Hotels, tourist courts, and motels.....	9,491	595,540	574,728	78,758	22,664	1,330	4,004	6,146	398,568	386,517	41,608	37,585	911	2,862
Hotels.....	3,176	259,537	250,573	27,462	4,567	868	2,677	2,125	192,189	188,068	13,058	20,666	613	1,784
Tourist courts and motels.....	6,315	236,183	284,155	51,296	18,097	462	1,327	4,021	206,379	198,449	28,550	36,919	298	1,078
Lodging places, except hotels, tourist courts, and motels.....	5,838	112,872	107,575	20,805	5,365	460	811	3,213	77,404	72,718	9,290	16,157	308	454
Personal services.....	36,702	1,201,494	1,188,056	71,549	228,856	7,986	20,885	29,766	1,093,187	1,081,053	53,361	246,807	6,815	19,726
Laundries, laundry services, cleaning and dyeing plants.....	14,998	570,543	563,156	46,821	64,043	1,983	3,654	10,601	492,447	486,171	30,422	78,483	1,531	3,254
Photographic studios, including commercial photography.....	1,298	67,522	67,234	1,974	13,885	580	1,827	1,102	65,578	65,352	1,756	14,591	506	1,755
Beauty and barber shops.....	15,311	261,713	259,837	6,947	77,066	2,601	1,940	13,513	241,558	239,759	6,103	78,966	2,225	1,788
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	915	18,424	18,338	344	5,153	500	1,326	793	17,356	17,271	308	5,218	451	1,292
Funeral service and crematories.....	3,086	262,864	259,188	15,005	62,773	2,174	11,912	2,769	256,621	252,978	14,400	63,456	2,003	11,453
Personal services, not elsewhere classified.....	1,184	20,428	20,303	458	5,956	148	226	988	19,627	19,522	572	6,093	99	184

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 15. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit					Partnerships with net profit								
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)		Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Number of partner- ships	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services.....	17,171	774,890	755,459	41,613	166,499	1,984	9,312	12,662	707,856	689,055	30,501	178,408	1,541	5,066
Advertising.....	1,452	123,406	121,916	1,491	14,474	176	1,252	1,178	116,659	115,172	1,400	15,051	(1)	(1)
Services to dwellings and other buildings.....	1,806	56,873	56,242	1,036	13,030	233	1,072	1,585	54,761	54,115	940	13,444	233	175
Miscellaneous business services.....	13,913	594,611	577,301	39,086	136,995	1,583	7,875	9,899	556,436	519,748	28,155	149,913	1,182	5,241
Automobile and other repair services.....	29,718	1,171,351	1,156,226	43,409	187,452	16,538	70,263	24,102	1,038,898	1,026,647	32,723	198,040	13,891	61,874
Automobile parking, repair, and services.....	19,343	894,033	870,520	35,821	132,304	10,347	47,668	16,030	784,677	773,980	26,375	139,885	8,947	41,879
Automobile parking.....	1,131	38,033	33,301	2,608	7,186	154	128	974	32,548	28,071	2,034	8,009	124	103
Automobile repair shops.....	16,126	753,438	749,136	13,595	116,131	9,899	46,404	13,610	681,080	677,051	11,777	120,774	8,605	40,669
Automobile services except repair, including automobile rental without drivers.....	2,086	92,562	88,083	19,618	8,987	294	1,136	1,446	71,049	68,858	12,564	11,102	218	1,107
Repair services, except automobile.....	10,375	287,318	285,706	7,588	55,148	6,191	22,595	8,072	254,221	252,667	6,348	58,155	4,944	19,795
Motion pictures.....	2,040	259,465	245,613	32,619	17,857	465	490	1,375	192,425	180,090	18,699	26,998	358	413
Motion picture production, distribution, and related services.....	409	132,836	129,043	27,108	4,106	(1)	(1)	254	81,739	79,318	14,129	11,820	(1)	(1)
Motion picture theaters.....	1,631	126,629	116,570	5,511	13,751	438	221	1,121	110,686	100,772	4,570	15,178	331	144
Amusement and recreation services, except motion pictures.....	11,769	453,470	441,505	46,419	26,896	2,673	8,021	6,871	318,915	310,156	24,565	53,886	1,769	5,508
Bowling alleys and billiard and pool parlors.....	1,969	120,113	116,591	20,169	4,209	1,132	1,801	1,292	68,835	66,973	9,029	9,027	754	1,226
Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors.....	9,800	333,357	324,914	26,250	22,687	1,541	6,220	5,579	250,080	243,183	15,536	44,859	1,015	4,282
Medical services.....	19,831	2,368,430	2,357,922	35,605	1,188,131	1,069	4,212	18,453	2,289,749	2,279,908	32,646	1,197,484	965	4,017
Offices of physicians and surgeons.....	11,263	1,416,773	1,412,563	17,522	854,509	(1)	(1)	10,963	1,403,503	1,399,319	17,288	857,616	(1)	(1)
Offices of dentists and dental surgeons.....	1,236	85,652	85,503	1,774	39,225	(1)	(1)	1,137	82,463	82,316	1,676	39,314	(1)	(1)
Medical and dental laboratories.....	1,178	82,120	81,713	1,196	25,817	342	949	958	76,967	76,591	1,043	26,440	318	926
Other medical and health services.....	6,154	783,885	778,143	15,113	268,580	635	2,743	5,395	726,816	721,682	12,699	274,114	555	2,571
Educational services.....	1,498	31,008	30,532	1,406	5,197	(1)	(1)	1,034	27,971	27,530	1,125	5,643	(1)	(1)
Legal services.....	22,823	2,468,186	2,458,563	28,725	1,361,422	-	-	21,778	2,460,878	2,435,420	28,230	1,365,373	(1)	(1)
Engineering and architectural services.....	5,682	804,307	788,915	8,391	164,890	(1)	(1)	4,696	758,293	743,048	7,653	170,511	(1)	(1)
Accounting, auditing, and bookkeeping services.....	8,411	962,760	953,722	12,443	319,538	(1)	(1)	7,833	945,907	936,890	12,079	321,302	(1)	(1)
Other services.....	1,020	47,887	47,691	568	15,215	(1)	(1)	916	45,502	45,316	494	15,519	(1)	(1)
Nature of business not allocable.....	1,179	10,005	9,802	71	1,771	-	-	811	9,294	9,107	-	6,493	-	-

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

² Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries							Mining	Contract construction			
		Total	Farms				Other agriculture, forestry, and fisheries	Total		General contractors	Special trade contractors	Contractors not allocable	
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms							Farms, not elsewhere classified
(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13)													
NUMBER OF PARTNERSHIPS AND PARTNERS													
Partnerships with and without net profit:													
Number of partnerships.....	924,276	130,420	119,653	31,497	11,848	62,007	14,301	10,767	14,150	60,408	19,555	38,972	1,881
Number of partners.....	2,742,698	315,678	288,403	81,279	31,120	141,455	34,549	27,275	97,611	135,432	46,165	85,144	4,123
Partnerships with net profit:													
Number of partnerships.....	701,660	95,820	88,281	26,268	8,238	44,432	9,343	7,539	8,747	50,047	15,537	33,187	1,323
Number of partners.....	2,010,196	232,943	213,592	68,414	21,509	101,043	22,626	19,351	61,859	110,876	36,053	71,964	2,859
(Thousand dollars)													
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Total receipts.....	73,274,451	4,800,591	3,889,756	1,051,610	599,548	1,919,329	319,269	910,835	935,143	6,971,722	4,181,299	2,702,132	88,291
Business receipts.....	71,762,372	4,689,503	3,792,963	1,024,431	589,655	1,870,597	308,280	896,540	893,581	6,894,915	4,125,910	2,681,697	87,308
Income from other partnerships, etc....	61,382	3,639	3,353	1,126	434	1,586	207	286	1,130	3,105	2,166	929	10
Nonqualifying dividends.....	8,085	831	566	204	83	275	(1)	265	19	88	72	16	-
Interest.....	460,542	12,375	11,629	3,984	1,417	5,332	896	746	2,883	7,889	6,371	1,498	20
Rents.....	262,681	26,823	25,021	8,321	4,098	11,162	1,440	1,802	5,024	25,184	17,389	7,386	409
Royalties.....	52,906	8,484	8,201	2,408	55	5,671	67	283	5,860	472	425	47	-
Net farm profit.....	15,719	5,047	3,241	330	57	205	2,649	1,806	42	1,189	1,034	147	(1)
Net gain, sales other than capital assets.....	95,905	13,428	13,129	1,718	940	7,713	2,758	299	5,340	4,519	3,181	1,334	(1)
Other income.....	554,859	40,461	31,653	9,088	2,809	16,788	2,968	8,808	21,264	34,361	24,751	9,078	532
Total deductions.....	64,606,285	4,234,073	3,404,474	827,499	529,581	1,760,834	286,560	829,599	944,640	6,347,194	3,928,127	2,338,590	80,477
Cost of goods sold.....	43,076,617	2,899,338	2,250,446	469,748	347,656	1,245,486	187,556	648,892	484,560	5,280,665	3,403,634	1,815,849	61,182
Salaries and wages.....	5,986,401	59,559	32,354	7,463	8,448	6,049	10,394	27,205	28,536	126,653	56,164	66,895	3,594
Payments to partners.....	1,162,051	40,361	29,497	7,870	3,988	13,107	4,532	10,864	13,280	103,499	38,921	62,302	2,276
Rent.....	1,409,453	128,401	120,417	46,319	23,262	44,139	6,697	7,984	9,077	35,598	20,451	14,780	367
Interest.....	1,286,346	108,152	101,494	30,695	13,581	51,164	6,054	6,658	14,810	40,730	25,035	15,101	594
Taxes.....	1,650,672	127,897	118,032	35,032	19,210	55,109	8,681	9,865	26,568	106,111	49,746	54,838	1,527
Casualty losses.....	12,029	1,306	1,114	108	536	142	328	192	344	448	126	298	24
Bad debts.....	163,494	2,377	1,360	794	80	330	156	1,017	886	7,973	2,158	5,698	117
Repairs.....	699,320	168,334	153,597	59,330	20,474	64,289	9,504	14,737	20,246	60,581	34,061	25,626	894
Depreciation.....	2,267,622	324,041	294,348	95,413	37,497	144,201	17,237	29,693	78,717	138,624	73,429	62,795	2,400
Amortization.....	35,907	296	192	131	(1)	24	32	104	481	708	651	57	-
Depletion.....	119,051	1,632	1,587	366	(1)	1,102	110	45	89,279	655	509	146	-
Retirement plans, etc.....	33,458	198	109	-	82	27	-	89	483	3,588	1,620	1,812	156
Net loss from other partnerships, etc..	20,342	1,023	745	73	106	530	36	278	998	6,059	5,924	135	-
Net farm loss.....	18,393	2,234	1,861	-	34	1,487	340	373	1,192	972	270	697	(1)
Net loss, sales other than capital assets.....	37,741	3,949	3,923	299	166	3,293	165	26	1,942	1,824	328	1,496	-
Other deductions.....	6,627,388	364,975	293,398	73,858	54,447	130,355	34,738	71,577	173,241	432,506	215,100	210,065	7,341
Gross profit (less loss).....	28,685,755	1,790,165	1,542,517	554,683	241,999	625,111	120,724	247,648	409,021	1,614,250	722,276	865,848	26,126
Net profit (less loss).....	8,668,166	566,518	485,282	224,111	69,967	158,495	32,709	81,236	29,497	624,528	253,172	363,542	7,814
PARTNERSHIPS WITH NET PROFIT													
Total receipts.....	64,953,784	3,898,547	3,159,881	920,445	519,831	1,462,649	256,956	738,666	726,403	5,933,869	3,393,489	2,469,458	70,922
Business receipts.....	63,674,634	3,808,028	3,081,907	896,197	511,786	1,425,533	248,391	726,121	697,644	5,872,427	3,349,928	2,451,820	70,679
Income from other partnerships, etc....	57,725	2,727	2,528	743	434	1,210	141	199	879	2,490	1,580	910	-
Nonqualifying dividends.....	5,886	657	484	191	70	220	(1)	173	11	88	72	16	-
Interest.....	387,333	10,508	9,855	3,732	1,222	4,224	677	653	1,791	6,576	5,142	1,414	20
Rents.....	218,262	21,362	20,046	7,182	3,240	8,588	1,036	1,316	4,101	20,205	13,294	6,726	185
Royalties.....	43,745	6,765	6,482	2,237	(1)	4,180	61	283	4,112	469	423	46	-
Net farm profit.....	14,175	4,966	3,174	328	57	140	2,649	1,792	19	1,119	1,006	105	(1)
Net gain, sales other than capital assets.....	86,785	11,642	11,404	1,593	903	6,216	2,692	238	4,420	3,717	2,510	1,203	(1)
Other income.....	465,239	31,892	24,001	8,242	2,115	12,338	1,306	7,891	13,426	26,778	19,534	7,218	26
Total deductions.....	54,945,885	3,132,668	2,495,729	672,843	413,525	1,208,271	201,090	636,939	608,752	5,199,927	3,063,809	2,075,139	60,979
Cost of goods sold.....	37,839,310	2,178,024	1,676,298	382,387	282,981	867,503	143,427	501,726	336,735	4,378,949	2,698,048	1,631,467	49,434
Salaries and wages.....	5,314,229	42,192	19,645	5,655	6,595	2,432	4,963	22,547	19,475	104,967	42,335	60,592	2,040
Payments to partners.....	847,974	24,609	16,993	4,539	2,770	6,606	3,078	7,616	7,494	66,308	26,066	38,823	1,419
Rent.....	1,181,185	99,600	93,055	39,564	19,138	30,802	3,551	6,545	4,126	23,827	11,214	12,285	328
Interest.....	701,491	64,198	59,847	22,054	6,898	28,335	2,560	4,351	5,635	28,841	16,656	11,927	258
Taxes.....	1,305,805	96,823	89,274	29,817	14,227	39,583	5,647	7,549	19,780	87,941	37,308	49,473	1,160
Casualty losses.....	5,328	578	518	39	338	60	81	60	283	328	62	260	(1)
Bad debts.....	103,895	1,471	758	332	67	209	150	713	612	5,717	1,369	4,287	61
Repairs.....	531,956	125,602	114,346	47,923	16,412	44,228	5,783	11,256	15,040	44,453	22,278	21,799	376
Depreciation.....	1,564,086	235,822	213,811	79,463	26,604	97,523	10,221	22,011	52,092	109,912	55,255	53,246	1,411
Amortization.....	24,263	199	153	131	-	22	-	46	261	589	532	57	-
Depletion.....	84,510	1,190	1,154	322	(1)	760	64	36	64,917	521	377	144	-
Retirement plans, etc.....	31,229	181	92	-	72	20	-	89	377	3,129	1,169	1,804	156
Net loss from other partnerships, etc..	7,862	742	521	(1)	76	436	-	221	432	1,638	1,509	129	-
Net farm loss.....	8,443	1,287	1,019	-	(1)	781	230	268	407	471	265	206	-
Net loss, sales other than capital assets.....	8,274	3,247	3,231	224	73	2,799	135	16	341	369	185	184	-
Other deductions.....	5,386,045	256,903	205,014	60,384	37,258	86,172	21,200	51,889	80,745	341,967	149,181	188,456	4,330
Gross profit.....	25,835,324	1,630,004	1,405,609	513,810	228,805	558,030	104,964	224,395	360,909	1,493,478	651,880	820,353	21,245
Net profit.....	10,007,899	765,879	664,152	247,602	106,306	254,378	55,866	101,727	117,651	733,942	329,680	394,319	9,943

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Manufacturing							Transportation, communication, electric, gas, and sanitary services				
	Total	Food and kindred products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Transportation			Communication, electric, gas, and sanitary services
									Total	Motor freight transportation and warehousing, terminals and related services	Other transportation	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
NUMBER OF PARTNERSHIPS AND PARTNERS												
Partnerships with and without net profit:												
Number of partnerships.....	39,368	4,553	3,436	6,650	6,596	4,127	14,006	16,640	14,490	10,812	3,678	2,150
Number of partners.....	98,944	11,818	8,452	15,950	15,779	10,480	36,465	38,371	32,843	23,689	9,154	5,528
Partnerships with net profit:												
Number of partnerships.....	31,342	3,871	2,791	5,376	5,297	3,303	10,704	12,945	11,200	8,684	2,516	1,745
Number of partners.....	77,840	9,938	6,663	12,459	12,683	8,479	27,618	29,656	25,423	19,154	6,269	4,233
PARTNERSHIPS WITH AND WITHOUT NET PROFIT												
	(Thousand dollars)											
Total receipts.....	6,155,987	1,549,327	880,610	773,869	510,544	437,846	2,003,791	1,137,189	1,019,188	736,333	282,855	118,001
Business receipts.....	6,106,914	1,538,062	877,414	765,111	506,169	432,476	1,987,682	1,121,786	1,006,106	725,088	281,018	115,680
Income from other partnerships, etc....	1,283	57	29	853	-	165	179	243	155	155	-	88
Nonqualifying dividends.....	521	72	(1)	405	(1)	(1)	35	12	12	12	-	-
Interest.....	5,581	820	594	600	426	1,563	1,578	1,007	921	757	164	86
Rents.....	14,501	2,993	767	1,226	2,438	1,246	5,831	3,816	3,477	3,005	472	339
Royalties.....	1,282	508	13	346	105	65	245	-	-	-	-	-
Net farm profit.....	809	251	-	427	-	116	15	431	205	178	27	226
Net gain, sales other than capital assets.....	1,940	479	38	259	194	656	314	2,675	1,979	1,713	266	696
Other income.....	23,156	6,085	1,751	4,642	1,209	1,557	7,912	7,219	6,333	5,425	908	886
Total deductions.....	5,612,924	1,470,217	827,445	712,962	439,469	365,618	1,797,213	994,018	898,703	652,549	246,154	95,315
Cost of goods sold.....	4,462,866	1,246,033	687,250	548,773	308,957	271,657	1,400,196	619,013	569,830	387,632	182,198	49,183
Salaries and wages.....	125,635	25,066	18,564	13,161	13,009	11,330	44,505	22,318	17,831	12,898	4,933	4,487
Payments to partners.....	103,478	16,377	12,090	8,438	18,805	11,977	35,791	22,778	19,663	15,536	4,127	3,115
Rent.....	63,570	9,498	13,004	3,373	8,815	4,294	24,586	22,982	21,102	16,735	4,367	1,880
Interest.....	28,548	6,034	3,320	5,801	3,016	2,085	8,292	10,459	9,240	7,453	1,787	1,219
Taxes.....	114,844	18,048	19,680	15,824	10,458	8,817	42,017	39,345	35,213	30,500	4,713	4,132
Casualty losses.....	663	46	(1)	142	66	356	248	226	226	199	27	22
Bad debts.....	11,154	1,510	1,092	1,105	1,607	878	4,962	2,775	2,133	1,365	768	642
Repairs.....	47,615	11,295	2,615	14,663	3,331	2,278	13,433	37,801	34,620	29,556	5,064	3,181
Depreciation.....	128,458	27,356	6,308	29,610	15,729	12,328	37,127	68,887	60,450	48,915	11,535	8,437
Amortization.....	2,039	87	29	1,082	279	192	370	684	181	166	15	503
Depletion.....	6,901	-	-	6,449	(1)	(1)	448	31	31	15	16	-
Retirement plans, etc.....	3,284	800	338	158	461	274	1,253	789	780	561	219	(1)
Net loss from other partnerships, etc..	553	46	(1)	39	18	142	306	70	70	70	-	-
Net farm loss.....	744	347	-	255	17	40	85	487	487	402	85	-
Net loss, sales other than capital assets.....	1,057	485	27	125	97	101	222	429	356	263	91	73
Other deductions.....	511,515	107,189	63,121	63,964	54,819	39,158	183,264	144,922	126,490	100,283	26,207	18,432
Gross profit (less loss).....	1,644,048	292,029	190,164	216,338	197,212	160,819	587,486	502,773	436,276	337,456	98,820	66,497
Net profit (less loss).....	543,063	79,110	53,165	60,907	71,075	72,228	206,578	143,171	120,485	83,784	36,701	22,686
PARTNERSHIPS WITH NET PROFIT												
Total receipts.....	5,510,133	1,374,877	798,479	633,215	448,502	409,289	1,845,771	950,772	848,664	625,494	223,170	102,108
Business receipts.....	5,470,868	1,365,663	795,549	627,856	445,795	404,137	1,831,868	938,721	838,097	615,953	222,144	100,624
Income from other partnerships, etc....	1,041	57	29	632	-	165	158	197	109	109	-	88
Nonqualifying dividends.....	127	72	(1)	12	(1)	(1)	34	11	11	11	-	-
Interest.....	5,149	754	588	447	341	1,555	1,464	986	904	742	162	82
Rents.....	11,164	2,342	745	872	949	1,109	5,147	3,031	2,804	2,591	213	227
Royalties.....	871	487	(1)	14	103	14	245	-	-	-	-	-
Net farm profit.....	594	251	-	212	-	116	15	431	205	178	27	226
Net gain, sales other than capital assets.....	1,415	188	37	166	151	656	217	2,375	1,680	1,622	58	695
Other income.....	18,904	5,063	1,519	3,004	1,160	1,535	6,623	5,020	4,854	4,288	566	166
Total deductions.....	4,927,943	1,290,069	740,483	564,647	372,283	334,216	1,626,245	792,420	715,968	533,958	182,010	76,452
Cost of goods sold.....	3,938,720	1,094,221	618,821	432,047	264,723	252,031	1,276,877	493,785	456,625	322,738	133,887	37,160
Salaries and wages.....	112,359	22,400	16,725	11,587	11,954	9,879	39,814	16,616	12,408	8,483	3,925	4,208
Payments to partners.....	79,940	13,680	9,624	6,278	13,337	9,871	27,150	14,875	12,274	9,030	3,244	2,601
Rent.....	54,782	7,896	11,115	2,831	7,276	3,977	21,687	18,350	16,657	12,875	3,782	1,693
Interest.....	22,166	4,683	3,018	3,931	1,916	1,826	6,792	7,417	6,434	5,536	898	983
Taxes.....	101,659	15,742	17,258	12,830	8,867	8,385	38,577	32,385	29,101	25,445	3,656	3,284
Casualty losses.....	242	37	(1)	74	23	66	39	170	167	147	20	(1)
Bad debts.....	9,146	1,289	966	808	1,317	830	3,936	2,173	1,646	1,252	394	527
Repairs.....	41,103	10,254	1,997	11,987	2,790	2,172	11,003	31,036	28,033	24,239	3,794	3,003
Depreciation.....	110,092	24,119	5,297	24,543	12,230	11,307	32,596	54,119	47,071	39,975	7,096	7,048
Amortization.....	1,931	84	24	1,078	274	191	280	376	161	146	15	215
Depletion.....	3,318	-	-	4,867	(1)	(1)	447	31	31	15	16	-
Retirement plans, etc.....	3,038	749	301	146	446	259	1,137	684	679	460	219	(1)
Net loss from other partnerships, etc..	547	42	(1)	37	18	142	306	70	70	70	-	-
Net farm loss.....	438	130	-	182	17	40	69	451	451	366	85	-
Net loss, sales other than capital assets.....	389	143	27	71	41	13	94	308	235	170	65	73
Other deductions.....	446,073	94,600	55,305	51,350	47,051	33,226	164,541	119,574	103,925	83,011	20,914	15,649
Gross profit.....	1,532,148	271,442	176,728	195,809	181,072	152,106	554,991	444,936	381,472	243,215	88,257	63,464
Net profit.....	582,190	84,808	57,996	65,568	76,219	75,073	219,526	158,352	132,646	91,536	41,160	25,656

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES — Continued

Item	Wholesale and retail trade										
	Total	Wholesale trade				Total	Retail trade				General merchandise stores
		Total	Groceries and related products	Farm products--raw materials	Other wholesale trade		Building materials, hardware, and farm equipment				
							Total	Building materials dealers	Hardware stores	Farm equipment dealers	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
NUMBER OF PARTNERSHIPS AND PARTNERS											
Partnerships with and without net profit:											
Number of partnerships.....	256,601	43,498	7,689	3,574	32,235	211,819	15,500	6,535	4,876	4,089	12,095
Number of partners.....	609,880	135,227	26,566	9,066	99,595	471,838	35,351	15,329	10,999	9,023	27,650
Partnerships with net profit:											
Number of partnerships.....	207,737	35,163	6,600	2,636	25,927	171,625	12,403	5,229	3,810	3,364	9,557
Number of partners.....	498,363	114,278	24,096	6,744	83,438	382,043	28,496	12,319	8,691	7,486	21,876
(Thousand dollars)											
Partnerships with and without net profit											
Total receipts.....	35,874,352	12,365,831	3,255,318	2,212,286	6,898,227	23,371,493	2,243,123	976,883	456,445	809,795	1,248,647
Business receipts.....	35,470,908	12,245,849	3,234,096	2,198,148	6,813,605	23,088,734	2,204,083	963,354	446,932	793,797	1,227,028
Income from other partnerships, etc.....	8,907	2,481	172	281	2,028	6,426	218	153	(1)	62	767
Nonqualifying dividends.....	1,485	56	(1)	16	33	1,429	51	39	10	(1)	54
Interest.....	36,212	7,775	1,000	1,399	5,376	28,323	4,349	2,011	688	1,650	1,717
Rents.....	93,999	23,954	5,925	1,129	16,900	69,895	7,832	3,853	3,067	912	6,251
Royalties.....	5,350	843	33	185	625	4,507	99	13	60	26	1,950
Net farm profit.....	5,318	1,248	318	303	627	4,068	1,667	59	94	1,514	1,063
Net gain, sales other than capital assets.....	10,075	1,886	537	170	1,179	8,185	1,228	150	895	183	272
Other income.....	242,098	81,739	13,230	10,655	57,854	159,926	23,596	7,251	4,696	11,649	9,545
Total deductions.....	33,717,339	11,753,907	3,138,568	2,174,623	6,440,716	21,836,662	2,107,584	911,471	421,494	774,619	1,169,685
Cost of goods sold.....	27,169,880	10,062,946	2,775,671	2,039,863	5,247,412	17,004,699	1,677,215	700,052	315,023	662,140	891,112
Salaries and wages.....	2,505,849	652,598	151,906	37,777	462,915	1,842,600	167,331	87,510	38,663	41,158	100,207
Payments to partners.....	406,241	100,029	20,824	5,823	73,382	305,256	31,912	12,530	10,628	8,754	18,856
Rent.....	493,382	81,824	14,275	8,498	59,051	410,323	18,006	6,371	8,512	3,123	23,545
Interest.....	126,147	36,636	5,491	7,127	24,018	89,167	10,628	4,781	2,270	3,577	5,052
Taxes.....	471,237	112,975	17,303	5,243	90,429	356,083	33,031	15,573	9,612	7,846	19,830
Casualty losses.....	4,690	534	52	16	466	4,155	531	166	317	48	461
Bad debts.....	69,663	23,692	3,785	1,261	18,646	45,661	8,493	5,329	1,384	1,780	2,690
Repairs.....	125,191	29,617	7,222	4,330	18,065	94,849	7,179	3,924	1,397	1,858	4,306
Depreciation.....	364,583	90,433	20,165	10,293	59,975	272,657	25,284	13,901	5,120	6,263	20,566
Amortization.....	2,767	664	368	(1)	287	2,103	28	(1)	13	11	35
Depletion.....	2,109	838	(1)	64	766	1,271	459	446	(1)	(1)	515
Retirement plans, etc.....	4,704	1,567	627	33	907	3,022	284	123	15	146	82
Net loss from other partnerships, etc.....	1,883	782	83	134	565	1,096	(1)	(1)	-	-	10
Net farm loss.....	6,743	1,243	724	188	331	5,500	305	55	70	180	392
Net loss, sales other than capital assets.....	4,630	560	54	76	430	4,070	106	45	-	61	35
Other deductions.....	1,957,640	556,969	120,010	53,888	383,071	1,394,150	126,784	60,653	28,461	37,670	81,991
Gross profit (less loss).....	8,301,028	2,182,903	458,425	158,285	1,566,193	6,084,035	526,868	263,302	131,909	131,657	335,916
Net profit (less loss).....	2,157,013	611,924	116,750	37,663	457,511	1,534,831	135,539	65,412	34,951	35,176	78,962
PARTNERSHIPS WITH NET PROFIT											
Total receipts.....	32,671,985	11,375,099	3,031,111	1,895,378	6,448,610	21,168,642	2,030,490	882,886	410,030	737,574	1,107,752
Business receipts.....	32,308,920	11,265,428	3,010,866	1,883,571	6,370,991	20,915,916	1,994,892	870,528	401,668	722,696	1,091,678
Income from other partnerships, etc.....	8,595	2,399	169	244	1,986	6,196	200	143	(1)	54	766
Nonqualifying dividends.....	1,144	50	(1)	16	27	1,094	51	39	10	(1)	54
Interest.....	33,383	6,685	908	1,057	4,720	26,586	4,105	1,875	626	1,604	1,566
Rents.....	83,207	21,783	5,684	680	15,419	61,280	6,771	3,388	2,685	698	4,699
Royalties.....	3,332	746	30	185	531	2,586	87	(1)	57	26	125
Net farm profit.....	4,358	618	298	283	37	3,738	1,625	17	94	1,514	873
Net gain, sales other than capital assets.....	8,998	1,727	502	149	1,076	7,268	1,159	141	886	132	225
Other income.....	220,048	75,663	12,647	9,193	53,823	143,978	21,600	6,751	4,001	10,848	7,766
Total deductions.....	30,342,579	10,722,006	2,909,829	1,850,374	5,961,803	19,502,928	1,878,947	808,591	371,109	699,247	1,017,722
Cost of goods sold.....	24,682,147	9,227,570	2,586,558	1,744,702	4,896,310	15,359,399	1,509,019	628,473	280,586	599,960	789,030
Salaries and wages.....	2,217,091	590,035	136,218	32,743	421,074	1,617,072	146,640	75,331	34,122	37,187	86,285
Payments to partners.....	302,814	79,967	17,036	4,252	58,679	222,217	24,407	9,749	7,793	6,865	12,830
Rent.....	420,473	71,978	13,022	6,652	52,304	347,327	14,732	5,375	6,751	2,606	19,102
Interest.....	100,775	29,186	4,619	4,913	19,654	71,319	8,923	3,959	1,921	3,043	3,571
Taxes.....	419,128	103,555	15,671	4,246	83,638	313,528	29,150	13,632	8,427	7,091	16,576
Casualty losses.....	2,675	310	49	(1)	257	2,364	75	10	23	42	86
Bad debts.....	56,936	18,715	3,391	973	14,351	37,972	7,452	4,569	1,303	1,580	1,454
Repairs.....	109,039	26,018	6,551	3,330	16,137	82,391	6,330	3,556	1,077	1,697	3,490
Depreciation.....	314,043	77,995	18,209	7,539	52,247	234,668	22,227	12,232	4,386	5,609	15,538
Amortization.....	2,020	321	100	(1)	212	1,699	25	(1)	10	11	35
Depletion.....	1,541	808	(1)	64	737	733	459	446	(1)	(1)	33
Retirement plans, etc.....	4,593	1,523	613	28	882	2,955	275	122	(1)	146	82
Net loss from other partnerships, etc.....	930	362	60	78	224	563	(1)	(1)	-	-	(1)
Net farm loss.....	2,007	952	492	144	316	1,055	161	55	70	36	87
Net loss, sales other than capital assets.....	1,095	453	25	63	365	642	106	45	-	61	34
Other deductions.....	1,705,272	492,258	107,208	40,634	344,416	1,207,024	108,959	51,026	24,624	33,309	69,484
Gross profit.....	7,626,773	2,037,858	424,308	138,869	1,474,681	5,556,517	485,873	242,055	121,082	122,736	302,648
Net profit.....	2,329,406	653,093	121,282	45,004	486,807	1,665,714	151,543	74,295	38,921	38,327	90,030

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Food stores			Automotive dealers and gasoline service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places
	Total	Grocery stores, meat and fish markets, and fruit and vegetable markets	Other food stores	Total	Automobile and truck dealers	Gasoline service stations	Tire, battery, and accessory dealers and automotive dealers, not elsewhere classified			
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
NUMBER OF PARTNERSHIPS AND PARTNERS										
Partnerships with and without net profit:										
Number of partnerships.....	33,251	29,078	4,173	41,092	9,696	26,723	4,673	13,330	13,686	44,105
Number of partners.....	74,511	64,993	9,518	89,901	21,865	57,733	10,303	30,442	30,571	97,417
Partnerships with net profit:										
Number of partnerships.....	28,472	25,079	3,393	33,091	7,505	22,102	3,484	10,400	11,236	35,522
Number of partners.....	63,733	55,962	7,771	72,669	16,943	48,004	7,722	23,480	25,399	78,078
(Thousand dollars)										
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Total receipts.....	5,021,482	4,777,939	243,543	6,167,225	3,249,867	2,420,538	496,820	1,293,298	1,378,691	2,406,048
Business receipts.....	4,995,530	4,753,875	241,655	6,099,326	3,202,330	2,408,069	488,947	1,270,411	1,351,911	2,373,446
Income from other partnerships, etc.....	225	220	(1)	728	503	225	-	2,073	18	825
Nonqualifying dividends.....	618	595	23	167	149	-	18	11	320	11
Interest.....	1,235	1,031	204	5,640	4,638	420	582	1,326	3,554	973
Rents.....	11,474	10,324	1,150	10,813	3,141	5,114	2,558	3,900	4,106	15,283
Royalties.....	84	84	-	383	88	267	28	69	65	1,840
Net farm profit.....	156	156	-	237	167	70	-	30	(1)	86
Net gain, sales other than capital assets...	745	491	254	1,265	392	768	105	1,806	283	1,868
Other income.....	11,415	11,163	252	48,666	38,459	5,625	4,582	13,672	18,433	11,716
Total deductions.....	4,777,258	4,557,030	220,228	5,879,940	3,154,341	2,266,294	459,305	1,186,895	1,260,181	2,153,684
Cost of goods sold.....	4,041,190	3,897,114	144,076	4,967,509	2,757,683	1,861,786	348,040	835,175	903,351	1,184,533
Salaries and wages.....	279,311	246,969	32,342	329,007	144,988	142,164	41,855	131,716	123,891	419,193
Payments to partners.....	42,418	37,113	5,305	63,455	27,150	26,959	9,346	22,515	23,345	39,324
Rent.....	55,427	47,938	7,489	79,135	18,967	52,464	7,704	48,739	30,298	81,690
Interest.....	10,942	9,978	964	20,552	13,646	4,130	2,776	5,547	6,957	15,547
Taxes.....	57,851	53,539	4,312	63,574	19,826	37,260	6,488	20,727	20,240	80,275
Casualty losses.....	966	936	30	316	160	141	15	235	264	874
Bad debts.....	2,533	2,398	135	12,783	6,903	3,456	2,424	3,246	8,069	844
Repairs.....	17,250	15,498	1,752	15,160	8,519	4,811	1,830	3,919	4,744	26,954
Depreciation.....	48,604	42,878	5,726	37,718	12,287	19,254	6,177	12,842	16,510	64,862
Amortization.....	316	204	112	333	256	46	31	88	206	659
Depletion.....	73	73	-	158	153	(1)	-	(1)	22	17
Retirement plans, etc.....	441	411	30	225	164	49	12	525	92	1,150
Net loss from other partnerships, etc.....	177	177	-	56	(1)	49	(1)	(1)	138	198
Net farm loss.....	662	617	45	3,458	3,219	224	15	51	151	73
Net loss, sales other than capital assets...	623	413	210	597	381	197	19	62	348	1,257
Other deductions.....	218,474	200,774	17,700	285,904	140,033	113,299	32,572	101,501	121,555	236,234
Gross profit (less loss).....	954,340	856,761	97,579	1,131,817	444,647	546,263	140,907	435,236	448,560	1,188,913
Net profit (less loss).....	244,224	220,909	23,315	287,285	95,526	154,244	37,515	106,403	118,510	252,364
PARTNERSHIPS WITH NET PROFIT										
Total receipts.....	4,629,983	4,411,808	218,175	5,560,019	2,942,507	2,175,244	442,268	1,165,142	1,260,230	2,129,756
Business receipts.....	4,606,478	4,390,026	216,452	5,498,636	2,899,264	2,163,801	435,571	1,144,239	1,234,760	2,101,065
Income from other partnerships, etc.....	225	220	(1)	533	336	197	-	2,065	17	825
Nonqualifying dividends.....	580	557	23	28	10	-	18	11	320	11
Interest.....	1,185	983	202	5,101	4,138	415	548	1,313	3,411	931
Rents.....	10,635	9,626	1,009	9,635	2,890	4,633	2,112	3,322	3,904	12,813
Royalties.....	84	84	-	324	88	208	28	69	65	1,823
Net farm profit.....	150	150	-	166	166	-	-	30	(1)	86
Net gain, sales other than capital assets...	710	456	254	1,008	206	58	44	1,732	281	1,617
Other income.....	9,936	9,706	230	44,588	35,409	5,232	3,947	12,361	17,471	10,585
Total deductions.....	4,372,253	4,179,549	192,704	5,249,881	2,835,840	2,012,287	401,754	1,047,283	1,132,224	1,856,841
Cost of goods sold.....	3,720,559	3,591,736	128,823	4,465,256	2,492,256	1,665,699	307,301	748,772	816,864	1,045,693
Salaries and wages.....	250,683	223,085	27,598	291,458	129,453	124,971	37,034	111,823	113,309	358,705
Payments to partners.....	32,419	29,135	3,284	44,318	21,949	15,610	6,759	17,834	16,475	25,426
Rent.....	48,291	41,866	6,425	69,687	16,389	46,988	6,310	40,481	26,349	66,845
Interest.....	9,225	8,485	740	16,657	11,143	3,414	2,100	4,576	5,819	12,074
Taxes.....	51,930	48,090	3,840	56,136	17,457	33,118	5,561	18,060	18,349	69,384
Casualty losses.....	912	882	30	294	145	134	15	235	114	433
Bad debts.....	2,093	2,019	74	10,780	5,597	2,981	2,202	2,749	6,965	671
Repairs.....	15,671	14,101	1,570	13,318	7,522	4,218	1,578	3,319	4,096	22,602
Depreciation.....	43,546	38,687	4,859	33,325	10,995	17,158	5,172	11,128	14,856	54,002
Amortization.....	288	185	103	316	244	41	31	68	189	469
Depletion.....	32	32	-	158	153	(1)	-	(1)	20	17
Retirement plans, etc.....	399	369	30	225	164	49	12	525	92	1,150
Net loss from other partnerships, etc.....	177	177	-	56	(1)	49	(1)	(1)	138	74
Net farm loss.....	340	295	45	243	112	116	15	(1)	151	22
Net loss, sales other than capital assets...	85	82	(1)	77	14	59	(1)	37	53	214
Other deductions.....	195,603	180,323	15,280	247,577	122,241	97,677	27,659	87,663	103,385	199,055
Gross profit.....	885,919	798,290	87,629	1,033,380	407,008	498,102	128,270	395,467	417,896	1,055,372
Net profit.....	257,730	232,259	25,471	310,138	106,667	162,957	40,514	117,859	128,006	272,915

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued					Finance, insurance, and real estate					
	Retail trade—Continued			Wholesale and retail trade not allocable	Total	Security and commodity brokers, dealers, exchanges, and services	Insurance agents, brokers, and service	Real estate			Other finance, insurance, and real estate
	Drug stores and proprietary stores	Liquor stores	Other retail trade					Total	Real estate operators (except developers) and lessors of buildings	Other real estate	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
NUMBER OF PARTNERSHIPS AND PARTNERS											
Partnerships with and without net profit:											
Number of partnerships.....	7,615	4,901	26,244	1,284	233,516	4,859	12,474	175,605	150,650	24,955	40,578
Number of partners.....	17,565	11,154	57,276	2,815	1,001,361	48,552	32,517	614,557	528,844	85,713	305,735
Partnerships with net profit:											
Number of partnerships.....	6,609	4,433	19,902	949	155,366	4,012	11,452	113,067	94,753	18,314	26,835
Number of partners.....	14,838	10,169	43,305	2,042	640,324	41,091	29,133	376,950	319,245	57,705	193,150
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
	(Thousand dollars)										
Total receipts.....	1,074,367	643,216	1,895,396	137,028	6,121,802	1,458,036	647,711	3,574,720	2,813,977	760,743	441,335
Business receipts.....	1,066,897	639,229	1,860,873	136,325	5,468,656	1,204,727	637,851	3,385,982	2,716,542	669,440	240,096
Income from other partnerships, etc.....	69	-	1,503	-	24,215	10,355	683	9,145	5,958	3,187	4,032
Nonqualifying dividends.....	(1)	162	26	-	4,915	1,853	25	509	309	200	2,528
Interest.....	256	227	9,046	114	382,186	175,663	2,430	58,125	30,202	27,923	145,963
Rents.....	2,117	1,019	7,100	150	37,251	2,838	1,575	25,918	7,192	18,726	6,920
Royalties.....	(1)	-	(1)	-	30,665	8,758	(1)	4,548	3,369	1,179	17,355
Net farm profit.....	(1)	27	796	(1)	2,150	(1)	-	2,013	1,867	146	133
Net gain, sales other than capital assets.....	208	97	413	(1)	46,108	12,144	373	25,395	16,893	8,502	8,196
Other income.....	4,797	2,455	15,631	433	125,656	41,694	4,770	63,085	31,645	31,440	16,107
Total deductions.....	967,252	594,527	1,739,656	126,770	5,190,185	1,248,917	446,921	3,202,141	2,633,374	568,767	292,206
Cost of goods sold.....	710,864	508,824	1,284,926	102,235	380,821	45,477	115,933	141,252	15,197	126,055	78,159
Salaries and wages.....	113,301	24,760	153,883	10,651	843,333	485,490	105,742	216,553	129,086	87,467	35,548
Payments to partners.....	24,604	5,693	33,134	956	146,887	73,256	26,054	32,388	16,736	15,652	15,189
Rent.....	22,945	10,483	40,055	1,235	161,608	48,537	15,133	92,473	81,535	10,938	5,465
Interest.....	2,641	2,399	8,902	344	846,337	150,976	2,652	636,398	562,856	73,542	56,311
Taxes.....	18,149	12,418	29,988	2,179	527,539	43,475	7,020	464,633	436,620	28,013	12,411
Casualty losses.....	60	23	425	(1)	2,867	417	45	2,133	1,899	234	272
Bad debts.....	1,368	282	5,353	310	51,921	35,610	5,121	4,647	3,638	1,009	6,543
Repairs.....	3,211	1,870	10,256	725	148,689	2,729	1,084	142,372	135,293	7,079	2,504
Depreciation.....	12,053	5,508	28,710	1,493	741,931	15,545	8,098	711,071	685,204	25,867	7,217
Amortization.....	68	125	245	-	6,833	768	711	4,937	4,702	235	417
Depletion.....	-	(1)	16	-	18,360	9,803	-	2,889	743	2,146	5,668
Retirement plans, etc.....	39	-	184	115	10,982	9,218	581	373	257	116	810
Net loss from other partnerships, etc.....	102	403	(1)	(1)	7,880	1,241	(1)	4,271	3,729	542	2,361
Net farm loss.....	-	-	408	-	4,045	1,011	-	912	736	176	2,122
Net loss, sales other than capital assets.....	436	27	529	-	20,551	716	(1)	9,667	9,586	31	10,160
Other deductions.....	57,361	21,707	142,639	6,521	1,269,601	324,648	158,732	735,172	545,557	189,615	51,049
Gross profit (less loss).....	356,033	130,405	575,947	34,090	5,087,835	1,159,250	521,918	3,244,730	2,701,345	543,385	161,937
Net profit (less loss).....	107,115	48,689	155,740	10,258	931,617	209,119	200,790	372,579	180,603	191,976	149,129
PARTNERSHIPS WITH NET PROFIT											
Total receipts.....	1,005,281	611,454	1,668,535	128,244	4,897,428	1,297,061	618,345	2,572,075	1,962,337	609,738	409,947
Business receipts.....	998,262	607,989	1,637,917	127,576	4,354,571	1,089,763	608,931	2,431,850	1,891,381	540,469	224,027
Income from other partnerships, etc.....	69	-	1,496	-	23,286	10,140	683	8,645	5,460	3,185	3,818
Nonqualifying dividends.....	(1)	(1)	26	-	3,640	1,154	25	286	242	44	2,175
Interest.....	251	187	8,536	112	318,251	137,524	2,414	43,556	21,011	22,545	134,757
Rents.....	2,005	859	6,637	144	30,431	2,738	1,569	20,498	5,040	15,458	5,626
Royalties.....	(1)	-	-	-	27,527	8,085	(1)	2,656	1,486	1,170	16,782
Net farm profit.....	(1)	27	775	(1)	1,955	-	-	1,896	1,750	146	59
Net gain, sales other than capital assets.....	201	96	239	(1)	43,613	11,866	128	23,553	15,157	8,396	8,066
Other income.....	4,470	2,292	12,909	407	94,154	35,791	4,591	39,135	20,810	18,325	14,637
Total deductions.....	893,899	560,620	1,493,258	117,645	3,437,155	1,031,082	415,455	1,793,856	1,431,730	362,126	196,762
Cost of goods sold.....	662,385	483,113	1,118,708	95,178	288,347	32,209	109,890	74,795	9,852	64,943	71,453
Salaries and wages.....	104,058	23,019	131,092	9,984	718,963	440,194	100,067	147,383	82,593	64,790	31,319
Payments to partners.....	19,905	4,599	24,004	630	109,859	58,522	22,133	21,094	9,103	11,991	8,110
Rent.....	20,229	9,761	31,850	1,168	129,243	43,209	14,269	67,538	58,632	8,906	4,227
Interest.....	2,398	1,306	6,770	270	407,121	105,552	2,526	274,560	238,813	35,747	24,483
Taxes.....	16,780	11,714	25,449	2,045	349,425	37,671	6,829	297,086	280,883	16,203	7,839
Casualty losses.....	36	23	151	(1)	341	(1)	45	292	131	161	(1)
Bad debts.....	1,294	280	4,234	249	14,345	2,560	4,737	2,050	1,257	793	4,998
Repairs.....	2,943	1,664	8,958	630	95,448	2,345	1,049	90,087	85,140	4,947	1,967
Depreciation.....	11,242	5,032	23,772	1,380	394,992	14,295	7,654	368,778	351,654	17,124	4,265
Amortization.....	68	125	116	-	3,987	675	687	2,347	2,257	90	278
Depletion.....	-	(1)	(1)	-	10,908	7,744	-	382	217	165	2,782
Retirement plans, etc.....	23	-	184	115	9,997	8,444	556	302	193	109	695
Net loss from other partnerships, etc.....	102	-	(1)	(1)	1,705	543	(1)	647	523	124	503
Net farm loss.....	-	-	45	-	1,545	893	-	385	209	176	267
Net loss, sales other than capital assets.....	16	(1)	17	-	1,634	588	(1)	514	464	50	524
Other deductions.....	52,420	19,980	117,898	5,990	899,295	275,631	144,998	445,616	309,809	135,807	33,050
Gross profit.....	335,877	124,876	519,209	32,398	4,066,224	1,057,554	499,041	2,357,055	1,881,529	475,526	152,574
Net profit.....	111,382	50,834	175,277	10,599	1,460,273	265,979	202,890	778,219	530,607	247,612	213,185

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Services											
	Total	Hotels, rooming houses, camps, and other lodging places	Personal services				Business services	Automobile and other repair services				
			Total	Laundries, laundry services, cleaning and dyeing plants	Beauty and barber shops	Other personal services		Automobile parking, repair, and services			Repair services, except automobile	
								Total	Automobile repair shops	Other automotive services, including rentals		
NUMBER OF PARTNERSHIPS AND PARTNERS	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Partnerships with and without net profit:												
Number of partnerships.....	171,994	15,329	36,702	14,908	15,311	6,483	17,171	29,718	19,343	16,126	3,217	10,375
Number of partners.....	442,207	42,687	80,520	33,700	32,553	14,267	43,280	65,049	42,921	34,592	8,329	22,128
Partnerships with net profit:												
Number of partnerships.....	138,845	9,359	29,766	10,601	13,513	5,652	12,662	24,102	16,030	13,610	2,420	8,072
Number of partners.....	356,344	25,343	65,266	23,939	28,802	12,525	30,730	52,821	35,530	29,099	6,431	17,291
(Thousand dollars)												
PARTNERSHIPS WITH AND WITHOUT NET PROFIT												
Total receipts.....	11,267,660	708,412	1,201,494	570,543	261,713	369,238	774,890	1,171,351	884,033	753,438	130,595	287,318
Business receipts.....	11,106,307	682,103	1,188,056	563,156	259,837	365,063	755,459	1,156,226	870,520	749,136	121,384	285,706
Income from other partnerships, etc.....	18,821	92	582	22	-	560	547	80	(1)	-	(1)	77
Nonqualifying dividends.....	214	(1)	(1)	(1)	-	-	32	(1)	(1)	(1)	-	-
Interest.....	12,409	1,779	1,291	564	32	695	1,477	570	521	323	198	49
Rents.....	56,083	14,608	4,264	2,146	1,044	1,074	6,930	8,129	7,648	1,560	6,088	481
Royalties.....	793	(1)	-	-	-	-	441	20	20	20	-	-
Net farm profit.....	733	-	24	-	-	24	-	414	370	370	-	44
Net gain, sales other than capital assets..	11,804	1,154	1,800	1,651	41	108	2,856	1,717	1,245	507	738	472
Other income.....	60,496	8,662	5,475	3,002	759	1,714	7,148	4,191	3,702	1,518	2,184	489
Total deductions.....	7,557,678	680,383	972,638	506,500	184,647	281,491	608,391	983,899	751,729	637,307	114,422	232,170
Cost of goods sold.....	1,778,047	110,607	277,794	133,505	27,803	116,486	235,258	583,249	456,624	430,281	26,343	126,625
Salaries and wages.....	2,274,161	123,199	232,791	124,535	67,335	40,921	131,450	116,723	85,915	68,509	17,406	30,808
Payments to partners.....	325,356	12,768	43,468	13,527	18,609	11,332	24,287	36,677	22,999	19,982	3,017	13,678
Rent.....	494,823	44,058	60,695	28,416	19,333	12,946	20,397	36,296	29,816	17,881	11,935	6,480
Interest.....	110,105	50,605	12,338	8,974	908	2,456	6,594	9,858	8,499	3,317	5,182	1,359
Taxes.....	237,108	44,543	31,057	15,988	5,940	9,129	13,385	25,213	19,233	13,022	6,211	5,980
Casualty losses.....	1,463	208	170	137	33	-	58	246	209	178	31	37
Bad debts.....	16,725	1,493	3,347	643	37	2,667	2,060	3,618	1,976	1,884	92	1,642
Repairs.....	90,862	25,616	18,055	11,802	2,286	3,967	10,378	9,039	6,997	3,148	3,849	2,042
Depreciation.....	422,310	99,563	71,549	46,821	6,947	17,781	41,613	43,409	35,821	13,595	22,226	7,588
Amortization.....	22,099	1,505	1,486	1,244	175	67	138	68	62	27	35	(1)
Depletion.....	84	-	-	-	-	-	24	(1)	(1)	(1)	-	(1)
Retirement plans, etc.....	9,430	157	458	333	(1)	121	697	139	86	15	71	53
Net loss from other partnerships, etc.....	1,876	573	41	38	-	(1)	43	-	-	-	-	-
Net farm loss.....	1,885	-	-	-	-	-	1,026	139	139	139	-	-
Net loss, sales other than capital assets..	2,406	115	609	409	98	102	240	129	2	(1)	(1)	127
Other deductions.....	1,768,938	165,373	218,780	120,128	35,139	63,513	120,743	119,091	83,349	65,326	18,023	35,742
Gross profit (less loss).....	9,328,260	571,496	910,262	429,651	232,034	248,577	520,201	572,977	413,896	318,855	95,041	159,081
Net profit (less loss).....	3,709,982	28,029	228,856	64,043	77,066	87,747	166,499	187,452	132,304	116,131	16,173	55,148
PARTNERSHIPS WITH NET PROFIT												
Total receipts.....	10,355,353	475,772	1,093,187	492,447	241,558	359,182	707,856	1,038,898	784,677	681,080	103,597	254,221
Business receipts.....	10,214,348	459,235	1,081,053	486,171	239,759	355,123	689,055	1,026,647	773,980	677,051	96,929	252,667
Income from other partnerships, etc.....	18,471	-	524	22	-	502	547	80	(1)	-	(1)	77
Nonqualifying dividends.....	208	(1)	(1)	(1)	-	-	32	(1)	(1)	(1)	-	-
Interest.....	10,689	874	1,185	458	32	695	1,348	542	496	315	181	46
Rents.....	44,761	8,632	3,773	1,723	1,025	1,025	6,788	5,855	5,377	1,459	3,918	478
Royalties.....	669	(1)	-	-	-	-	441	20	20	20	-	-
Net farm profit.....	733	-	24	-	-	24	-	414	370	370	-	44
Net gain, sales other than capital assets..	10,589	1,063	1,459	1,310	41	108	2,738	1,431	969	505	464	462
Other income.....	54,885	5,955	5,167	2,761	701	1,705	6,907	3,905	3,458	1,356	2,102	447
Total deductions.....	6,501,640	402,030	846,380	413,964	162,592	269,824	529,448	840,858	644,792	560,306	84,486	196,066
Cost of goods sold.....	1,541,176	71,568	259,437	120,790	25,530	113,117	212,305	520,289	408,875	386,067	22,808	111,414
Salaries and wages.....	2,082,211	75,252	208,797	108,724	60,669	39,404	119,329	97,719	71,425	59,388	12,037	26,294
Payments to partners.....	241,904	6,581	31,906	9,343	12,936	9,627	17,800	21,418	13,440	11,398	2,047	7,978
Rent.....	430,772	26,476	49,247	19,878	16,994	12,375	17,487	30,090	24,963	15,177	9,786	5,127
Interest.....	65,338	23,029	8,972	5,788	850	2,334	4,411	6,483	5,338	2,652	2,686	1,145
Taxes.....	198,656	26,549	28,076	13,758	5,394	8,924	11,951	21,609	16,478	11,677	4,801	5,131
Casualty losses.....	711	148	101	68	33	-	58	134	125	100	25	(1)
Bad debts.....	13,495	677	2,906	447	36	2,423	1,222	2,730	1,772	1,703	69	958
Repairs.....	70,234	16,657	14,634	8,982	2,062	3,590	7,380	7,403	5,844	2,837	3,007	1,559
Depreciation.....	292,974	50,898	53,361	30,422	6,103	16,836	30,501	32,723	26,375	11,777	14,598	6,348
Amortization.....	14,900	878	501	275	163	63	84	54	50	27	23	(1)
Depletion.....	84	-	-	-	-	-	24	(1)	(1)	(1)	-	(1)
Retirement plans, etc.....	9,230	101	453	328	(1)	121	665	127	86	15	71	41
Net loss from other partnerships, etc.....	1,798	573	-	-	-	-	43	-	-	-	-	-
Net farm loss.....	1,746	-	-	-	-	-	1,026	-	-	-	-	-
Net loss, sales other than capital assets..	891	113	237	135	-	102	79	38	(1)	(1)	(1)	36
Other deductions.....	1,535,520	102,530	187,752	95,026	31,818	60,908	105,083	100,036	70,017	57,485	12,532	30,019
Gross profit.....	8,673,172	387,667	821,616	365,381	214,229	242,006	476,750	506,358	365,105	290,984	74,121	141,253
Net profit.....	3,853,713	73,742	246,807	78,483	78,966	89,358	178,408	198,040	139,885	120,774	19,111	58,155

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Services—Continued										Nature of business not allocable
	Amusement and recreation services, including motion pictures	Medical services				Educational services	Legal services	Engineering and architectural services	Accounting, auditing, and book-keeping services	Other services	
		Total	Offices of physicians and surgeons	Offices of dentists and dental surgeons	Other medical services						
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
NUMBER OF PARTNERSHIPS AND PARTNERS											
Partnerships with and without net profit:											
Number of partnerships.....	13,809	19,831	11,263	1,236	7,332	1,498	22,823	5,682	8,411	1,020	1,179
Number of partners.....	43,527	55,047	29,498	2,601	22,948	3,601	68,129	14,360	23,639	2,368	3,214
Partnerships with net profit:											
Number of partnerships.....	8,246	18,453	10,963	1,137	6,353	1,034	21,778	4,696	7,833	916	811
Number of partners.....	26,996	51,161	28,630	2,402	20,129	2,230	65,519	11,888	22,322	2,068	1,991
(Thousand dollars)											
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts.....	712,935	2,368,430	1,416,773	85,652	866,005	31,008	2,484,186	804,307	962,760	47,887	10,005
Business receipts.....	687,118	2,357,922	1,412,563	85,503	859,856	30,532	2,458,563	788,915	953,722	47,691	9,802
Income from other partnerships, etc.....	2,106	890	196	-	694	-	3,358	6,186	4,980	-	39
Nonqualifying dividends.....	26	(1)	(1)	-	(1)	(1)	113	11	15	-	-
Interest.....	1,162	1,268	888	21	359	31	3,115	738	957	21	-
Rents.....	8,337	4,536	1,624	41	2,871	185	5,418	2,510	666	-	-
Royalties.....	178	28	(1)	26	(1)	-	85	16	(1)	(1)	-
Net farm profit.....	-	(1)	-	(1)	-	-	281	-	11	-	-
Net gain, sales other than capital assets.....	2,633	45	40	-	(1)	24	1,433	71	59	12	16
Other income.....	10,875	3,735	1,460	58	2,217	233	11,820	5,860	2,343	154	148
Total deductions.....	668,182	1,180,299	562,264	46,427	571,608	25,811	1,122,764	639,417	643,222	32,672	8,234
Cost of goods sold.....	181,449	125,676	23,536	5,572	96,568	2,631	53,473	183,874	12,739	11,297	1,427
Salaries and wages.....	112,323	448,287	216,710	16,083	215,494	8,096	497,553	226,300	369,023	8,416	357
Payments to partners.....	14,322	51,546	26,928	3,785	20,833	979	46,073	30,778	62,987	1,471	171
Rent.....	37,183	111,480	64,251	4,151	43,078	1,481	122,606	20,360	38,673	1,594	12
Interest.....	11,713	8,789	2,895	433	5,461	503	4,217	2,493	2,880	115	1,058
Taxes.....	24,337	36,290	16,013	1,278	18,999	946	29,726	13,911	17,059	641	23
Casualty losses.....	520	185	23	-	162	(1)	62	13	-	-	-
Bad debts.....	493	2,204	429	37	1,738	87	1,537	427	1,433	26	20
Repairs.....	9,102	9,713	3,963	360	5,390	634	5,060	1,206	1,939	120	(1)
Depreciation.....	79,038	35,605	17,522	1,774	16,309	1,406	28,725	8,391	12,443	568	71
Amortization.....	17,757	280	138	(1)	137	24	520	139	182	-	-
Depletion.....	-	17	-	(1)	16	-	26	(1)	(1)	(1)	-
Retirement plans, etc.....	674	967	250	(1)	713	(1)	1,812	1,252	3,237	31	-
Net loss from other partnerships, etc.....	127	712	465	-	247	-	212	137	31	-	-
Net farm loss.....	(1)	226	-	-	226	-	12	473	-	-	91
Net loss, sales other than capital assets.....	788	101	100	-	(1)	-	202	106	93	23	953
Other deductions.....	178,347	348,221	189,041	12,944	146,236	9,017	330,948	149,552	120,498	8,368	4,050
Gross profit (less loss).....	505,669	2,232,246	1,389,027	79,931	763,288	27,901	2,405,090	605,041	940,983	36,394	8,375
Net profit (less loss).....	44,753	1,188,131	854,509	39,225	294,397	5,197	1,361,422	164,890	319,538	15,215	1,771
PARTNERSHIPS WITH NET PROFIT											
Total receipts.....	511,340	2,289,749	1,403,503	82,463	803,783	27,971	2,460,878	758,293	945,907	45,502	9,294
Business receipts.....	490,246	2,279,908	1,399,319	82,316	798,273	27,530	2,435,420	743,048	936,890	45,316	9,107
Income from other partnerships, etc.....	1,919	890	196	-	694	-	3,358	6,173	4,980	-	39
Nonqualifying dividends.....	24	(1)	(1)	-	(1)	-	113	11	15	-	-
Interest.....	623	1,268	888	21	359	31	3,110	734	953	21	-
Rents.....	6,940	4,160	1,624	41	2,495	185	5,273	2,489	666	-	-
Royalties.....	54	28	(1)	26	(1)	-	85	16	(1)	(1)	-
Net farm profit.....	-	(1)	-	(1)	-	-	281	-	11	-	-
Net gain, sales other than capital assets.....	2,341	26	21	-	(1)	-	1,433	36	59	(1)	16
Other income.....	9,193	3,463	1,453	56	1,954	225	11,805	5,786	2,326	153	132
Total deductions.....	430,456	1,092,265	545,887	43,149	503,229	22,328	1,095,505	587,782	624,605	29,983	2,801
Cost of goods sold.....	120,267	113,768	23,360	4,924	85,484	2,234	53,307	164,753	11,952	11,296	1,427
Salaries and wages.....	76,391	418,654	211,747	15,341	191,566	7,244	491,526	217,383	361,927	7,989	355
Payments to partners.....	8,339	39,501	20,135	2,950	16,416	556	35,684	21,363	58,039	717	171
Rent.....	24,156	104,051	62,727	3,918	37,406	1,213	119,850	19,153	37,579	1,470	12
Interest.....	5,350	7,633	2,879	433	4,321	407	4,153	2,045	2,759	96	-
Taxes.....	16,472	33,312	15,796	1,219	16,297	841	29,310	13,219	16,698	619	(1)
Casualty losses.....	14	180	23	-	157	(1)	62	13	-	-	-
Bad debts.....	408	2,113	426	37	1,650	87	1,522	395	1,409	26	-
Repairs.....	6,566	8,960	3,919	319	4,722	555	5,033	1,028	1,903	115	(1)
Depreciation.....	43,264	32,646	17,228	1,676	13,742	1,125	28,230	7,653	12,079	494	40
Amortization.....	12,314	223	126	(1)	92	24	520	138	164	-	-
Depletion.....	-	17	-	(1)	16	-	26	(1)	(1)	(1)	-
Retirement plans, etc.....	653	924	207	(1)	713	(1)	1,812	1,252	3,206	31	-
Net loss from other partnerships, etc.....	90	712	465	-	247	-	212	137	31	-	-
Net farm loss.....	(1)	226	-	-	226	-	12	473	-	-	91
Net loss, sales other than capital assets.....	30	101	100	-	(1)	-	133	106	31	23	-
Other deductions.....	116,133	329,244	186,749	12,322	130,173	8,035	324,113	138,666	116,823	7,105	696
Gross profit.....	369,979	2,166,140	1,375,959	77,392	712,789	25,296	2,382,113	578,295	924,938	34,020	7,680
Net profit.....	80,884	1,197,484	857,616	39,314	300,554	5,643	1,365,373	170,511	321,302	15,519	6,493

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

² Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
UNITED STATES																
All industries.....	924,230	73,242,800	71,731,946	43,073,370	5,979,970	1,649,447	2,264,007	8,666,334	10,929	1,388,998	1,369,935	988,780	80,949	17,921	26,496	128,356
Agriculture, forestry, and fisheries.....	130,414	4,802,764	4,691,674	2,901,763	59,426	127,862	323,761	568,098	1,630	71,824	70,829	54,141	959	502	3,703	3,374
Farms.....	119,651	3,889,860	3,793,140	2,250,940	32,274	117,998	293,440	486,812	1,268	29,680	28,908	19,407	138	326	2,977	1,144
Field crop farms.....	31,317	1,051,445	1,024,305	470,003	7,742	35,011	95,323	224,153	285	6,184	6,065	3,479	-	75	538	791
Fruit, tree nut, and vegetable farms.....	11,793	597,451	587,554	246,448	8,449	19,082	37,266	70,056	(1)	184	184	(1)	-	(1)	(1)	(1)
Livestock farms.....	42,021	1,920,983	1,872,275	1,246,005	6,041	55,193	144,213	159,598	725	20,242	19,592	13,470	138	219	1,941	1,711
Farms, not elsewhere classified.....	14,320	319,981	309,006	187,972	10,342	8,712	17,248	33,005	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	10,763	912,904	898,534	650,830	27,132	9,864	29,711	81,286	362	42,144	41,921	34,734	821	176	1,126	2,230
Mining.....	14,151	932,105	890,458	482,538	28,669	26,527	78,478	29,818	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	60,441	6,970,814	6,894,092	5,280,621	126,304	106,095	138,639	624,771	649	109,299	108,583	89,802	1,226	1,842	2,636	4,489
General contractors.....	19,555	4,180,810	4,125,485	3,403,051	56,288	49,780	73,264	254,771	247	72,321	71,746	62,417	1,015	1,085	1,588	961
Special trade contractors.....	39,007	2,701,972	2,681,183	1,816,288	66,456	54,786	62,754	363,707	379	36,290	36,059	26,753	211	743	1,048	3,487
Contractors not allocable.....	1,879	88,436	87,424	61,282	3,580	1,529	2,434	7,800	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
Manufacturing.....	39,384	6,155,930	6,106,425	4,462,391	125,692	114,875	128,448	543,530	645	156,823	155,551	121,809	2,053	2,234	3,723	7,821
Food and kindred products.....	4,555	1,548,283	1,536,974	1,245,152	24,971	18,058	27,339	79,129	389	33,871	33,329	25,911	773	389	668	1,916
Lumber and wood products, except furniture.....	6,655	773,201	764,418	548,229	13,155	15,830	29,621	60,892	190	44,169	43,736	31,999	440	622	1,958	2,697
Printing, publishing, and allied industries.....	6,577	509,920	505,539	308,683	12,996	10,456	15,738	70,946	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	21,597	3,324,186	3,299,494	2,360,327	74,570	70,531	55,750	332,563	282	76,887	76,692	63,083	681	1,150	1,019	2,661
Transportation, communication, electric, gas, and sanitary services.....	16,662	1,137,390	1,121,983	619,640	22,027	39,328	68,784	143,188	150	35,670	35,623	28,627	641	286	983	834
Motor freight transportation and warehousing.....	10,821	736,513	725,243	388,407	12,592	30,486	48,837	83,708	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Terminals, and related services.....	5,841	400,877	396,740	231,233	9,475	8,842	19,947	59,480	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	256,794	35,871,164	35,467,737	27,170,088	2,503,989	471,235	364,518	2,157,465	4,117	841,359	830,455	659,535	54,053	9,937	7,987	44,455
Wholesale and retail trade.....	43,514	12,365,168	12,245,228	10,062,943	652,787	113,093	90,397	611,631	455	293,792	290,872	248,647	12,730	2,691	2,175	11,275
Groceries and related products.....	7,683	3,459,436	3,324,035	2,775,468	101,987	17,314	20,150	116,865	67	64,302	63,875	57,102	733	366	1,583	1,983
Other wholesale trade.....	35,831	9,105,732	9,011,193	7,287,475	550,770	95,779	70,247	494,666	388	229,490	226,999	191,345	10,297	2,456	1,809	9,692
Retail trade.....	211,988	23,368,590	23,226,627	17,004,602	1,840,544	355,997	272,627	1,535,655	3,659	545,247	537,266	408,922	41,242	7,234	5,779	33,073
General merchandise stores.....	12,081	2,243,227	2,226,627	890,541	100,258	19,818	20,538	79,151	315	52,933	51,513	41,260	3,663	478	833	2,045
Food stores.....	33,289	5,024,661	4,998,702	3,793,301	279,301	57,925	48,643	244,514	1,000	103,206	102,541	85,511	5,507	3,682	1,031	3,734
Automobile and truck dealers.....	9,694	3,243,978	3,200,422	2,757,152	145,032	19,221	12,665	95,285	199	80,944	79,962	69,365	3,480	342	241	2,674
Gasoline service stations.....	16,742	2,420,180	2,401,780	1,861,948	141,826	37,250	19,261	154,268	424	36,229	37,965	27,965	1,658	1,924	2,028	2,028
Apparel and accessory stores.....	13,352	1,292,464	1,269,743	834,706	131,404	20,701	12,856	106,633	235	32,079	31,441	20,175	3,365	462	226	2,634
Furniture, home furnishings, and equipment stores.....	13,709	1,379,333	1,352,615	903,547	123,958	20,271	16,519	118,658	376	46,404	45,562	31,737	4,199	440	490	3,634
Eating and drinking places.....	44,187	2,404,703	2,371,973	1,184,632	418,255	80,220	64,776	287,423	427	27,927	27,239	15,221	4,333	583	611	3,010
Other retail trade.....	28,934	6,350,034	6,257,115	4,528,376	500,510	99,951	77,769	458,612	1,223	165,454	162,779	117,658	15,037	1,989	2,138	13,306
Wholesale and retail trade not allocable.....	1,292	137,416	136,711	102,543	10,688	2,185	1,494	10,279	3	2,320	2,317	1,966	81	12	33	107
Finance, insurance, and real estate.....	233,205	6,107,533	5,455,488	376,389	842,523	526,639	739,936	931,558	1,429	29,036	25,746	4,857	3,052	1,073	2,853	9,581
Insurance agents, brokers, and service.....	124,495	1,645,636	1,635,922	114,591	105,717	7,019	8,088	200,631	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate.....	175,551	3,564,557	3,376,382	198,771	215,836	463,762	709,165	373,411	1,124	19,771	17,732	640	2,536	994	2,713	6,751
Finance, insurance, and real estate, not elsewhere classified.....	45,359	1,897,340	1,442,984	123,427	520,970	55,858	22,693	357,516	234	2,131	882	90	184	63	25	955
Services.....	171,996	11,255,748	11,094,598	7,779,181	2,270,981	236,863	421,373	3,705,687	2,163	121,673	120,354	17,715	18,591	1,733	2,837	54,384
Hotels, rooming houses, camps, and other lodging places.....	15,327	706,779	680,404	410,724	123,125	44,428	99,035	28,037	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	36,761	1,200,598	1,187,204	778,330	231,777	31,033	71,517	228,893	583	8,940	8,824	903	2,449	156	651	2,494
Laundries, laundry services, cleaning and dyeing plants.....	14,931	569,913	562,544	313,895	123,832	15,977	46,761	63,995	257	3,479	3,474	468	904	100	417	584
Beauty and barber shops.....	15,211	260,817	258,946	27,715	66,939	5,917	6,926	76,953	279	4,179	4,148	134	1,404	36	93	1,537
Other personal services.....	6,519	369,868	365,724	116,720	40,986	9,139	17,830	87,945	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	17,149	774,082	754,702	235,285	131,592	13,368	41,541	166,209	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automobile and other repair services.....	29,729	1,170,643	1,155,510	583,849	116,227	25,185	43,201	187,423	357	23,445	23,184	14,803	2,049	598	379	2,377
Automobile parking, repair, and services.....	19,349	883,645	870,107	457,425	85,490	19,199	35,630	132,280	287	22,538	22,345	14,565	1,859	364	364	2,243
Repair services, except automobile.....	10,380	286,997	285,403	126,424	30,737	5,986	7,571	55,143	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	13,806	713,589	687,803	181,386	112,618	24,335	79,188	44,904	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	19,829	2,363,840	2,353,367	1,255,568	447,842	36,245	35,494	1,184,993	189	29,176	28,566	487	4,281	275	389	18,759
Offices of physicians and surgeons.....	11,246	1,411,912	1,407,754	733,238	216,031	15,967	17,434	851,124	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons.....	7,243	866,063	859,795	5,612	16,057	1,286	16,303	39,454	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	1,497	30,457	30,457	9,678	215,754	18,992	16,303	294,015	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	22,484	2,486,817	2,461,248	1,363,178	498,066	29,795	28,686	1,363,178	446	36,194	36,113	25	3,448	223	202	23,648
Engineering and architectural services.....	5,658	800,884	785,541	53,761	225,077	13,856	8,333	163,936	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	8,380	960,380	951,535	12,809	368,465	17,030	12,421	318,311	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	1,016	46,999	46,825	11,287	8,096	638	549	15,035	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	1,183	9,692	9,491	1,059	359	23	73	1,855	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	CALIFORNIA, TOTAL				Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	LOS ANGELES DISTRICT (California)				Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
				5,832,866	836,542	250,838	383,487											974,494	62,106	5,463,729	5,312,182		
All industries.....	111,048	10,172,658	9,918,262	5,832,866	836,542	250,838	383,487	974,494	62,106	5,463,729	5,312,182	3,014,922	462,431	139,713	233,841	502,182							
Agriculture, forestry, and fisheries.....	11,218	875,402	858,747	539,955	13,600	26,571	49,724	63,849	3,626	332,079	326,770	210,710	4,117	7,874	18,555	16,560							
Farms.....	9,945	732,107	717,083	445,585	9,858	24,348	49,724	63,849	3,020	327,585	324,961	156,890	1,697	7,536	14,096	13,038							
Field crop farms.....	2,066	202,955	198,130	104,959	1,406	6,259	12,291	24,585	688	93,955	92,477	54,389	413	1,959	4,389	8,776							
Fruit, tree nut, and vegetable farms.....	4,273	302,520	296,339	180,093	4,414	10,872	16,817	30,647	1,280	73,665	71,914	45,021	333	2,568	4,896	727							
Livestock farms.....	2,610	181,181	178,054	128,947	9,668	5,630	12,057	22,153	794	68,089	66,949	50,005	370	1,682	4,246	2,650							
Farms, not elsewhere classified.....	996	45,451	44,560	32,036	3,070	1,587	2,305	12,057	258	11,876	11,621	7,475	581	327	518	291.5							
Other agriculture, forestry, and fisheries.....	1,273	143,295	141,660	94,370	3,742	2,223	6,254	14,190	606	84,494	83,809	53,820	2,420	1,338	4,359	8,522							
Mineral.....	859	58,403	56,997	32,720	1,629	2,185	4,348	2,848	661	47,407	46,160	26,513	1,004	1,908	4,359	8,522							
Contract construction.....	6,966	1,292,022	1,269,537	1,026,285	18,746	18,353	18,574	77,415	4,323	704,622	691,653	550,039	8,510	9,667	9,581	50,423							
General contractors.....	2,643	869,217	852,307	729,068	10,700	9,423	10,062	34,094	1,493	445,751	436,482	375,187	3,755	4,702	4,570	17,922							
Special trade contractors.....	4,122	417,868	412,480	293,894	8,015	8,761	8,294	43,101	2,701	254,007	250,492	171,593	4,724	5,259	4,793	32,222							
Contractors not allocable.....	201	4,937	4,750	3,323	31	169	218	220	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Manufacturing.....	5,416	921,417	912,956	670,023	22,338	21,124	17,507	70,640	3,583	560,920	555,301	402,243	14,397	14,789	10,318	47,135							
Food and kindred products.....	336	285,397	282,726	233,546	3,198	2,846	3,714	12,738	1,131	137,055	135,226	113,676	3,187	3,315	3,593	6,692							
Lumber and wood products, except furniture.....	309	84,053	83,441	68,218	1,142	1,284	1,734	1,842	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Printing, publishing, and allied industries.....	1,004	476,664	469,635	322,340	13,025	13,254	9,922	44,883	2,724	360,980	357,339	246,582	9,712	12,234	7,260	33,998							
Other manufacturing industries.....	3,767	140,818	138,932	70,840	4,509	6,270	9,286	16,422	792	59,837	59,021	30,597	3,242	2,545	3,895	6,867							
Transportation, communication, electric, gas, and sanitary services.....	1,640	140,818	138,932	70,840	4,509	6,270	9,286	16,422	792	59,837	59,021	30,597	3,242	2,545	3,895	6,867							
Motor freight transportation and warehousing.....	1,042	80,250	78,914	38,216	1,518	4,456	5,642	8,995	441	31,513	30,862	15,067	566	1,742	2,128	4,075							
Terminals, and related services.....	598	60,568	60,018	32,624	2,991	1,814	3,644	7,427	351	28,324	28,159	15,530	2,676	803	1,767	2,792							
Other transportation, communication, electric, gas, and sanitary services.....	26,599	4,355,846	4,289,534	3,172,868	368,097	58,261	43,029	252,236	13,723	2,161,828	2,125,589	1,569,307	188,993	27,831	22,121	121,605							
Wholesale and retail trade.....	5,169	1,473,861	1,450,085	1,176,236	89,722	11,469	10,278	67,607	3,047	813,651	797,975	635,890	53,924	6,392	6,284	38,827							
Groceries and related products.....	1,039	462,706	456,788	388,207	22,577	2,463	3,058	17,206	566	245,898	241,698	204,484	1,260	1,816	1,816	9,776							
Other wholesale trade.....	4,130	1,011,155	993,297	788,029	67,145	9,006	7,220	50,401	2,481	567,753	556,277	431,406	41,900	5,132	4,468	29,051							
Retail trade.....	21,331	2,867,517	2,825,034	1,985,871	277,448	46,654	32,559	183,931	10,626	1,345,342	1,324,793	931,544	134,402	21,399	15,808	82,364							
General merchandise stores.....	839	902,950	891,120	617,787	9,144	1,441	1,951	6,237	465	453,598	447,821	303,445	18,402	666	1,455	10,624							
Food stores.....	3,235	702,195	696,476	547,725	48,218	9,002	6,490	31,293	1,269	239,057	236,663	163,294	18,802	3,155	2,323	10,381							
Automobile and truck dealers.....	721	366,762	359,289	303,099	21,018	2,578	1,536	8,680	431	177,070	173,479	147,258	12,044	1,269	737	2,909							
Gasoline service stations.....	2,234	260,337	259,148	194,603	17,965	2,665	1,592	19,500	1,256	135,802	135,050	117,773	11,150	1,619	990	10,038							
Apparel and accessory stores.....	1,475	134,145	132,007	83,631	14,374	2,151	1,270	10,706	803	68,512	67,352	42,913	7,537	966	763	5,656							
Furniture, home furnishings, and equipment stores.....	1,457	175,560	171,487	115,385	14,996	2,308	1,623	15,981	831	105,022	102,385	71,065	8,463	1,349	1,025	8,879							
Eating and drinking places.....	5,269	372,632	368,330	253,565	13,699	13,899	8,476	37,917	2,367	173,684	171,011	72,638	40,363	6,293	4,271	13,705							
Other retail trade.....	6,101	762,696	747,177	523,076	68,085	12,610	9,621	53,591	1,204	380,597	374,032	266,158	32,769	6,082	4,244	26,372							
Wholesale and retail trade not allocable.....	99	14,468	14,415	10,761	927	138	192	698	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Finance, insurance, and real estate.....	36,168	873,172	766,220	62,023	83,877	76,368	141,689	54,688	21,919	558,090	487,979	60,200	42,347	48,711	92,654	11,663							
Finance, insurance, and real estate, not elsewhere classified.....	29,048	679,005	614,672	54,334	34,849	70,982	137,731	22,238	17,433	471,490	421,724	53,088	25,921	46,179	90,597	2,368							
Services.....	6,213	150,587	108,207	5,906	39,742	4,812	3,090	15,730	3,992	60,268	40,058	5,758	10,746	2,214	1,428	4,646							
Hotels, rooming houses, camps, and other lodging places.....	22,110	1,655,577	1,625,343	298,152	323,746	41,706	99,330	445,301	13,455	1,038,946	1,019,709	165,313	200,221	26,388	73,175	253,757							
Personal services.....	2,715	175,867	171,426	17,204	29,438	10,911	25,579	11,464	1,384	100,019	98,723	9,071	14,558	6,363	15,980	6,464							
Laundries, laundry services, cleaning and dyeing plants.....	4,286	155,367	153,174	30,179	35,288	4,695	11,023	23,081	2,590	89,969	89,076	18,045	20,370	2,510	7,016	13,302							
Beauty and barber shops.....	1,677	81,918	81,434	19,612	17,630	2,530	8,309	5,870	992	51,001	50,728	11,665	11,680	1,446	5,616	2,634							
Other personal services.....	2,227	25,278	24,748	5,269	12,958	1,340	1,462	14,085	1,361	28,012	27,618	3,843	3,989	769	889	8,938							
Business services.....	382	25,171	23,992	5,268	4,700	825	1,252	10,956	217	10,956	10,730	2,537	2,721	295	511	1,730							
Automobile and other repair services.....	2,671	124,811	119,138	37,931	18,747	2,425	7,010	23,854	1,842	86,909	82,623	27,652	13,071	1,633	3,894	15,970							
Automobile parking, repair, and services.....	4,221	189,237	185,178	80,155	21,956	4,805	8,634	31,339	2,551	113,551	110,679	46,050	14,245	3,164	6,884	16,592							
Repair services, except automobile.....	2,857	148,639	144,958	62,353	18,226	3,649	7,610	23,315	1,716	83,473	80,718	32,306	11,096	2,269	6,114	10,985							
Amusement and recreation services, including motion pictures.....	1,364	40,598	40,220	17,802	3,730	1,156	1,024	8,024	835	30,078	29,961	13,744	3,149	895	770	5,607							
Medical services.....	1,722	197,950	189,538	45,936	21,475	5,198	33,776	15,639	1,251	173,095	166,752	39,958	17,424	4,188	31,333	13,947							
Offices of physicians and surgeons.....	2,423	388,556	386,152	18,517	97,143	7,520	6,867	160,033	1,348	221,880	220,188	11,733	58,574	4,606	4,113	83,329							
Offices of dentists and dental surgeons.....	1,247	113,301	112,396	3,859	43,759	3,392	3,586	108,284	(1)	119,630	118,882	td											

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	SAN FRANCISCO DISTRICT (California)							COLORADO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
									48,942	4,708,929	4,606,080	2,817,944	374,111	111,125	149,646	472,312	12,749	876,584	852,890	520,843	60,703	17,035	31,280	105,689	48,942	4,708,929	4,606,080	2,817,944	374,111	111,125	149,646	472,312	12,749	876,584	852,890	520,843	60,703	17,035	31,280	105,689																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
All industries.....	7,592	543,323	531,973	329,245	9,483	18,697	31,269	47,289	2,453	96,872	93,625	64,640	700	2,834	7,531	347	2,107	7,172	2,896	4,915	5,519	8,260	3,792	4,254	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839	4,605	839</

Footnotes at end of table.

Table 17 —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	FLORIDA										GEORGIA										Net profit (less loss) (Thousand dollars)			
									Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)								
All industries.....	23,769	1,391,362	1,367,520	747,825	133,248	34,292	47,915	178,132	14,027	1,284,710	1,268,061	867,337	83,040	17,270	31,658	135,716																
Agriculture, forestry, and fisheries.....	2,775	110,042	109,158	63,440	2,913	2,330	6,284	8,489	1,854	84,581	83,856	62,473	565	995	4,713	4,357																
Farms.....	2,484	95,967	95,141	54,584	2,128	1,554	5,432	8,728	1,640	57,316	56,636	39,467	312	812	4,140	3,012																
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																
Fruit, tree nut, and vegetable farms.....	1,470	58,525	57,968	32,786	641	1,432	2,830	8,163	665	25,792	25,540	19,524	152	268	1,548	1,418																
Livestock farms.....	410	21,321	21,215	11,716	483	373	1,532	1,791	665	25,792	25,540	19,524	152	268	1,548	1,418																
Farms, not elsewhere classified.....	410	12,106	11,992	7,697	843	261	791	2,569	430	13,405	13,356	9,672	86	256	981	257																
Other agriculture, forestry, and fisheries.....	291	14,075	14,017	8,856	785	176	852	2,239	214	27,265	27,220	23,006	253	183	573	1,345																
Mining.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																
Contract construction.....	1,669	120,491	119,540	90,158	2,609	2,019	1,650	11,918	1,195	127,248	126,599	98,662	4,192	1,475	2,765	7,540																
General contractors.....	430	55,240	54,507	46,508	335	270	422	3,524	431	72,498	71,993	59,123	3,295	605	1,162	1,815																
Special trade contractors.....	1,239	65,251	65,033	43,650	2,274	1,449	1,228	8,394	(1)	52,633	52,490	37,551	872	870	1,600	5,708																
Contractors not allocable.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
Manufacturing.....	592	71,317	70,747	54,299	1,534	1,115	1,522	4,459	714	120,741	119,806	90,376	2,794	1,618	3,262	9,271																
Food and kindred products.....	64	19,030	18,953	16,344	51	269	122	383	105	23,996	23,882	19,396	136	298	576	1,316																
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	277	27,091	26,919	19,935	268	407	1,510	1,588																
Printing, publishing, and allied industries.....	248	9,245	8,862	5,419	299	174	400	1,004	(1)	58,345	57,737	44,601	1,291	689	716	4,424																
Other manufacturing industries.....	160	27,911	27,815	21,162	1,120	483	494	1,501	270	58,345	57,737	44,601	1,291	689	716	4,424																
Transportation, communication, electric, gas, and sanitary services.....	427	24,999	24,883	14,803	366	537	1,760	3,139	297	28,159	28,105	14,190	905	1,062	3,585	2,153																
Motor freight transportation and warehousing.....	202	17,376	17,277	10,905	331	456	1,395	1,355	295	26,899	26,846	13,003	895	1,062	3,584	2,147																
Terminals, and related services.....	225	7,623	7,606	3,898	35	81	365	1,784	2	1,260	1,259	1,187	10	-	1	6																
Other transportation, communication, electric, gas, and sanitary services.....	6,066	640,448	633,932	469,106	58,209	7,400	8,626	32,005	4,629	725,854	718,486	574,845	42,750	6,972	6,989	40,965																
Wholesale and retail trade.....	953	187,965	186,258	146,874	14,532	1,983	1,772	8,392	783	277,232	275,253	227,155	15,210	2,378	2,463	12,595																
Wholesale trade.....	238	80,843	80,344	61,544	7,856	563	1,814	2,837	119	83,591	83,175	72,360	4,516	2,570	2,695	1,807																
Groceries and related products.....	715	107,122	105,914	85,330	6,676	1,420	958	5,555	664	193,641	192,078	154,795	10,694	1,828	1,768	10,788																
Other wholesale trade.....	5,113	432,483	427,674	322,232	43,677	5,417	6,854	23,613	3,841	447,440	442,051	346,880	27,499	4,395	4,519	28,298																
Retail trade.....	413	23,019	23,921	15,280	2,164	370	834	1,076	249	36,092	35,537	26,506	2,864	297	270	3,088																
General merchandise stores.....	662	64,599	64,044	52,270	3,398	366	842	3,024	669	92,926	92,538	78,320	4,004	1,090	802	3,749																
Food stores.....	358	26,262	26,080	15,448	3,848	329	166	2,053	368	83,704	82,260	72,912	3,054	401	246	3,749																
Automobile and truck dealers.....	766	59,305	59,305	46,567	4,008	349	417	2,569	601	40,932	40,611	32,196	2,419	367	590	2,425																
Gasoline service stations.....	507	44,696	44,120	29,501	4,738	570	498	3,381	233	25,661	24,919	15,848	363	363	303	2,632																
Apparel and accessory stores.....	298	25,710	25,395	16,774	3,492	308	375	1,134	203	14,780	14,572	9,745	1,095	144	172	1,465																
Furniture, home furnishings, and equipment stores.....	721	43,973	43,487	22,341	7,916	1,128	1,493	2,513	274	136,775	135,092	97,713	16,570	340	230	1,961																
Eating and drinking places.....	1,388	124,864	124,122	84,051	14,153	1,997	2,269	7,863	1,244	136,775	135,092	101,640	8,951	1,340	1,946	10,665																
Other retail trade.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
Wholesale and retail trade not allocable.....	6,259	75,472	68,714	2,665	4,542	12,930	12,011	10,863	2,703	52,626	46,504	5,828	6,411	3,167	6,744	12,256																
Finance, insurance, and real estate.....	272	8,819	8,753	4,825	1,508	71	79	4,825	274	4,959	4,917	98	851	40	61	1,729																
Insurance agents, brokers, and service.....	4,599	61,471	56,971	2,665	3,021	11,991	11,759	4,450	2,182	37,177	35,189	4,988	3,143	2,760	6,229	7,459																
Real estate.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
Finance, insurance, and real estate, not else- where classified.....	1,388	5,182	2,990	-	13	868	173	1,588	247	10,490	6,398	742	2,417	367	454	3,068																
Services.....	5,931	347,625	339,579	52,862	63,056	7,937	15,943	107,238	2,613	138,709	137,953	16,302	25,359	1,920	3,391	58,477																
Hotels, rooming houses, camps, and other lodg- ing places.....	1,080	63,399	58,677	8,640	12,357	3,841	7,107	2,367	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																

ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	CHICAGO DISTRICT (Illinois)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
																	Illinois	Total	Illinois	Total	Illinois	Total	Illinois	Total	Illinois	Total	Illinois	Total	Illinois	Total	Illinois	Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
All industries.....	60,506	4,891,615	4,801,603	2,745,996	442,403	144,484	166,381	612,353	42,727	3,539,483	3,470,715	1,840,525	361,958	111,140	129,983	462,346																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														</

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 1/. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner-ships	SPRINGFIELD DISTRICT (Illinois)							INDIANA							
		Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	17,779	1,352,132	1,330,888	905,471	80,445	33,344	36,398	150,007	19,166	1,370,194	1,348,665	856,434	98,173	23,542	34,272	187,468
Agriculture, forestry, and fisheries.....	4,864	114,213	112,911	50,173	652	5,807	9,734	34,572	2,592	55,144	53,847	29,664	329	1,998	4,906	10,792
Farms.....	4,790	108,898	108,898	48,014	597	5,801	9,672	33,705	2,508	51,838	50,683	27,603	112	1,948	4,733	10,665
Field crop farms.....	2,498	45,832	45,499	13,357	(1)	3,574	4,435	18,823	822	18,288	17,960	9,931	1	585	1,780	3,388
Fruit, tree nut, and vegetable farms.....	1,751	56,883	56,141	32,481	-	1,864	4,817	12,279	1,026	22,924	22,554	12,994	81	916	2,050	4,737
Livestock farms.....	468	5,933	5,715	3,281	597	1,324	357	2,225	555	6,883	6,429	2,751	30	327	523	1,833
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	216	25,856	25,173	19,641	521	529	1,744	2,338	259	18,907	18,447	11,054	317	1,793	2,335	2,335
Mining.....	1,151	115,687	115,104	84,381	1,906	1,887	2,838	10,938	1,471	140,221	138,773	99,887	1,551	2,232	3,189	19,817
Contract construction.....	251	54,497	54,359	42,196	637	1,777	1,273	3,892	78	78,932	78,158	62,295	685	962	1,290	7,033
General contractors.....	895	58,392	58,947	40,905	1,269	1,092	1,565	6,671	993	61,289	60,615	37,592	866	1,270	1,899	12,788
Special trade contractors.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	442	51,071	50,995	35,809	1,383	1,087	1,550	4,517	697	76,844	76,526	51,723	1,726	1,348	1,832	9,944
Food and kindred products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	378	58,758	58,599	41,930	23	1,543	3,373	3,752	328	9,171	9,147	5,086	6	323	727	1,296
Motor freight transportation and warehousing, terminals, and related services.....	297	31,663	31,568	16,810	16	1,426	3,336	3,207	243	7,146	7,125	3,325	-	292	704	1,214
Other transportation, communication, electric, gas, and sanitary services.....	81	27,095	27,031	25,120	7	117	237	545	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	4,961	826,321	815,563	648,589	50,167	17,687	8,203	42,432	6,440	830,567	819,781	632,787	58,496	9,488	9,110	51,004
Wholesale trade.....	608	292,645	290,730	229,476	9,351	2,205	1,720	7,378	861	274,735	273,247	223,671	16,177	2,704	2,255	14,621
Groceries and related products.....	91	27,691	27,622	23,642	1,609	1,333	205	683	178	56,043	55,767	45,651	3,284	540	436	3,067
Other wholesale trade.....	517	268,954	263,108	235,834	7,742	2,072	1,515	6,695	683	218,092	217,480	178,020	12,893	2,164	1,819	11,554
Retail trade.....	4,342	529,219	520,390	385,974	40,459	15,396	6,391	34,571	5,498	552,325	543,029	406,521	42,181	6,936	6,829	36,155
General merchandise stores.....	168	14,477	14,218	10,506	1,024	1,473	334	776	319	29,540	29,320	18,750	3,170	424	436	7,741
Food stores.....	484	87,953	86,987	69,338	4,977	2,587	828	4,092	730	112,890	112,353	92,521	6,850	965	1,289	4,608
Automobile and truck dealers.....	276	81,774	80,778	60,013	3,712	702	286	2,242	285	85,094	84,382	71,794	3,750	676	317	2,874
Gasoline service stations.....	664	47,969	47,430	34,942	2,259	2,214	468	4,047	848	70,728	70,347	55,369	4,161	700	550	4,000
Apparel and accessory stores.....	188	19,748	19,650	12,686	1,873	733	226	1,665	437	27,522	27,198	18,197	2,192	437	202	2,239
Furniture, home furnishings, and equipment stores.....	226	38,541	37,074	23,247	4,972	1,391	401	2,929	453	42,166	41,225	27,406	3,454	423	513	3,804
Eating and drinking places.....	861	43,950	43,329	21,722	7,374	2,378	1,395	4,587	1,231	57,492	56,882	31,954	6,584	1,397	1,606	6,876
Other retail trade.....	1,475	136,807	130,924	143,520	1,268	4,518	2,453	14,233	1,195	124,893	121,322	90,530	10,010	1,614	1,716	8,913
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	3,248	42,487	36,722	5,776	4,001	2,169	3,062	14,163	3,565	49,460	43,815	3,665	3,910	3,858	6,254	14,301
Insurance agents, brokers, and service.....	447	16,369	16,073	3,655	2,437	1,229	227	6,416	398	11,336	11,266	2,046	1,490	149	151	4,462
Real estate.....	2,243	25,241	20,573	2,121	1,544	1,922	2,824	7,475	2,401	30,955	28,183	463	1,572	3,555	6,085	8,230
Finance, insurance, and real estate, not elsewhere classified.....	558	877	76	-	20	118	11	272	766	7,169	4,366	1,156	848	154	18	1,609
Services.....	2,470	117,206	115,288	19,172	21,792	2,635	5,694	39,663	3,814	189,880	188,329	22,568	31,838	3,859	6,461	80,649
Hotels, rooming houses, camps, and other lodging places.....	205	8,235	8,106	2,106	1,344	534	1,409	2,164	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	637	21,079	20,777	4,802	3,427	562	1,496	5,228	1,177	29,888	29,738	5,478	6,230	735	2,322	5,553
Laundries, laundry services, cleaning and dyeing plants.....	292	7,040	6,901	1,432	1,579	156	882	171	621	19,715	19,591	3,591	4,592	593	1,783	1,854
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automobile and other repair services.....	205	7,150	7,113	3,098	1,115	258	310	1,428	266	20,569	20,564	1,710	254	129	484	922
Automobile parking, repair, and services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	325	11,216	10,212	3,387	1,771	443	1,442	381	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	132	18,593	18,579	2,203	3,114	291	290	8,703	455	65,160	64,928	2,922	9,383	1,176	631	36,108
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	612	27,087	26,669	(1)	3,638	172	362	17,176	532	42,350	42,163	-	7,101	717	514	27,665
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

U. S. BUSINESS TAX RETURNS, 1963

ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	KANSAS						
																	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)
All industries.....	23,742	1,518,335	1,492,089	1,047,724	70,065	25,796	33,768	191,413	12,975	1,028,922	1,015,256	687,263	63,397	18,832	23,337	118,937							
Agriculture, forestry, and fisheries.....	10,819	319,538	311,749	199,897	1,192	8,299	14,687	62,658	3,682	144,384	141,857	94,647	225	3,239	7,230	21,829							
Farms.....	10,486	286,012	279,474	176,707	37	7,934	14,687	57,471	3,405	122,105	119,645	77,049	217	3,162	7,047	20,297							
Field crop farms.....	2,754	37,305	35,711	12,220	—	2,737	3,684	13,566	1,029	30,831	29,479	13,249	3	1,411	3,040	8,300							
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	—	(1)	(1)	(1)	(1)	(1)	(1)	(1)	—	(1)	(1)	(1)							
Livestock farms.....	7,161	242,648	237,937	161,280	24	5,024	10,262	42,319	1,958	86,669	85,718	62,305	146	1,565	3,628	9,957							
Farms, not elsewhere classified.....	522	5,848	5,616	3,171	13	182	230	1,443	394	4,072	3,915	1,248	68	153	213	1,901							
Other agriculture, forestry, and fisheries.....	333	33,526	32,275	23,190	1,155	365	500	5,187	277	22,279	22,212	17,598	8	77	283	1,532							
Mining.....	(1)	(1)	(1)	(1)	—	(1)	(1)	(1)	344	27,051	25,736	11,684	752	353	2,316	4,555							
Contract construction.....	969	100,848	99,539	70,425	3,190	1,622	2,377	11,591	527	65,929	65,408	51,068	392	842	1,308	7,605							
General contractors.....	304	48,916	48,039	36,955	1,670	663	1,244	4,030	186	42,257	41,822	34,661	198	358	764	3,901							
Special trade contractors.....	640	51,416	50,984	33,364	1,520	955	1,125	7,198	341	23,672	23,586	16,407	194	484	544	3,704							
Contractors not allocable.....	(1)	(1)	(1)	(1)	—	(1)	(1)	(1)	—	—	—	—	—	—	—	—							
Manufacturing.....	615	104,735	104,421	77,173	1,016	1,161	2,425	9,816	308	32,151	32,008	21,535	1,204	842	902	3,668							
Food and kindred products.....	171	57,936	57,839	45,733	236	417	1,159	3,562	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Other manufacturing industries.....	297	33,176	32,977	23,055	701	531	827	4,595	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Transportation, communication, electric, gas, and sanitary services.....	378	17,767	17,736	13,388	235	323	533	1,420	213	22,478	21,688	14,976	140	364	541	1,977							
Motor freight transportation and warehousing, terminals, and related services.....	328	15,452	15,445	11,575	168	291	453	1,392	139	13,298	12,513	9,510	3	181	305	1,182							
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Wholesale and retail trade.....	4,568	800,699	786,780	646,809	42,963	8,879	6,143	41,829	3,369	603,075	596,788	473,572	37,825	9,007	5,149	31,646							
Wholesale trade.....	970	309,833	306,741	269,518	12,078	2,226	1,679	11,170	626	210,841	208,210	180,212	6,497	2,323	1,436	9,405							
Groceries and related products.....	127	65,895	65,569	58,651	2,973	265	330	1,685	80	23,079	22,928	19,183	1,031	132	190	1,272							
Other wholesale trade.....	843	243,938	241,172	210,867	9,105	1,961	1,349	9,495	546	187,762	185,282	161,029	5,466	2,191	1,246	8,133							
Retail trade.....	3,573	489,015	478,204	376,233	30,809	6,567	4,409	30,224	2,741	390,275	386,641	291,724	31,303	6,547	3,697	22,144							
General merchandise stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	175	13,604	13,450	9,586	1,012	236	236	808							
Food stores.....	347	81,159	80,839	66,497	4,606	851	752	2,566	277	75,482	75,148	61,526	2,266	423	586	3,747							
Automobile and truck dealers.....	168	69,159	68,653	59,622	2,697	400	233	2,006	152	54,118	53,564	47,262	2,266	242	137	1,054							
Gasoline service stations.....	519	53,802	53,448	40,656	2,981	1,391	446	4,542	513	48,938	48,680	35,086	2,922	3,247	772	2,003							
Apparel and accessory stores.....	425	39,962	36,559	24,654	3,788	596	292	4,718	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Furniture, home furnishings, and equipment stores.....	140	11,990	11,859	8,313	930	128	218	1,153	185	22,345	22,179	15,019	2,705	324	205	1,948							
Eating and drinking places.....	594	21,690	21,539	11,789	745	1,759	479	1,672	481	23,454	23,286	11,248	5,447	593	488	3,699							
Other retail trade.....	1,237	195,656	189,848	152,796	10,990	2,286	1,759	12,959	831	129,030	127,817	97,413	8,870	1,272	1,101	9,862							
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Finance, insurance, and real estate.....	4,306	49,902	48,133	9,238	3,386	3,609	4,533	18,523	2,203	23,510	22,461	3,441	1,508	1,708	2,105	8,925							
Insurance agents, brokers, and service.....	448	10,163	10,071	487	1,473	92	418	5,192	348	7,551	7,505	2,571	887	57	101	2,650							
Real estate.....	3,288	34,198	33,213	8,196	1,196	3,412	4,056	10,059	1,513	15,218	14,375	1,070	621	1,631	1,990	5,679							
Finance, insurance, and real estate, not elsewhere classified.....	570	5,541	4,849	555	717	105	59	3,272	342	741	581	—	—	20	14	596							
Services.....	2,037	122,823	121,714	30,326	18,083	1,774	2,750	45,613	2,329	110,344	109,310	16,340	21,351	2,477	3,786	38,732							
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Personal services.....	354	13,162	13,076	3,372	1,620	236	604	3,172	514	18,166	18,083	3,621	4,333	599	1,076	3,218							
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Business services.....	180	6,469	6,040	1,509	2,064	101	117	1,506	341	8,376	8,366	3,423	369	62	194	1,442							
Automobile and other repair services.....	535	31,061	31,025	22,170	1,791	379	344	4,613	344	11,255	11,173	4,500	1,827	202	283	1,837							
Automobile parking, repair, and services.....	265	24,936	24,903	19,873	1,112	320	158	2,514	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Repair services, except automobile.....	270	6,125	6,122	2,297	679	59	186	2,099	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Amusement and recreation services, including motion pictures.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	268	8,739	8,168	2,052	1,415	531	758	1,252							
Medical services.....	319	32,893	32,798	483	5,614	422	449	18,229	176	24,802	24,755	1,044	6,248	301	616	11,582							
Offices of physicians and dentists.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Legal services.....	307	22,066	21,746	—	3,190	147	309	14,924	310	23,408	23,392	204	2,601	200	195	15,996							
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							

Footnotes at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
KENTUCKY																
All industries.....	16,315	1,032,745	1,020,437	669,360	80,068	17,093	25,822	123,139	10,890	1,049,975	1,030,022	652,841	74,449	15,320	32,690	127,302
Agriculture, forestry, and fisheries.....	3,154	48,915	47,717	25,843	437	1,207	4,555	8,669	1,638	91,008	89,272	53,678	2,032	921	5,071	14,396
Field crop farms.....	3,006	44,710	43,516	22,502	223	1,151	4,483	8,363	1,366	82,233	80,992	50,761	1,971	774	4,429	13,707
Field stock farms.....	1,210	12,499	12,135	7,334	66	1,503	1,583	2,607	1,692	47,310	45,869	22,705	127	648	3,292	11,890
Fruit, nut, and vegetable farms.....	1,361	25,232	24,557	13,949	187	609	2,711	3,782	554	15,101	14,927	10,083	-	118	1,021	1,653
Livestock farms.....	1,387	3,339	3,184	1,930	-	30	164	1,713	272	27,060	27,039	19,827	-	-	642	689
Other agriculture, forestry, and fisheries.....	662	27,654	27,483	14,608	1,722	580	1,541	2,912	191	34,365	31,448	14,177	873	1,613	2,949	1,592
Mining.....	1,264	92,447	91,984	46,156	3,814	1,309	2,431	12,148	721	80,992	79,761	63,605	513	1,218	2,388	5,107
Contract construction.....	391	49,814	49,442	39,377	390	1,537	1,191	5,569	247	49,913	48,586	42,586	178	618	1,599	8,751
General contractors.....	800	39,155	38,064	25,296	2,863	692	1,229	5,849	469	29,877	29,246	19,940	278	566	789	4,422
Contractors not allocable.....	(1)	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-	(1)	(1)	-	(1)
Manufacturing.....	491	51,048	50,842	34,556	2,261	854	1,322	5,050	423	75,822	75,132	55,676	1,007	1,194	1,742	6,620
Food and kindred products.....	110	17,413	17,386	13,408	223	198	538	1,327	97	37,230	36,808	27,889	523	524	640	3,212
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	165	17,155	17,001	13,359	166	352	686	429
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
Other manufacturing industries.....	185	16,632	16,539	10,228	799	229	386	2,659	160	14,510	14,436	10,688	318	167	416	879
Transportation, communication, electric, gas, and sanitary services.....	276	14,857	14,631	9,290	103	447	497	1,438	313	20,579	20,208	8,218	284	644	1,892	4,851
Motor freight transportation and warehousing, terminals, and related services.....	225	11,244	11,238	6,652	67	419	352	1,252	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	204	12,357	12,130	4,750	250	190	744	3,724
Wholesale and retail trade.....	5,524	651,814	643,697	496,190	40,667	9,953	6,791	47,143	3,095	534,715	528,611	425,828	33,550	4,870	5,298	22,726
Wholesale trade.....	906	202,073	199,937	161,052	11,310	1,643	2,425	13,029	751	180,478	179,144	151,107	7,748	1,143	1,597	6,936
Groceries and related products.....	117	46,208	45,931	42,087	1,316	302	282	1,750	234	58,351	58,203	48,237	2,956	239	367	2,646
Other wholesale trade.....	789	155,865	154,006	115,965	9,994	1,341	2,143	11,279	517	122,127	120,941	102,870	4,752	844	1,050	4,250
Retail trade.....	4,594	449,741	443,760	335,138	29,357	8,310	4,366	34,186	2,343	352,837	348,067	273,477	25,733	3,723	3,693	15,776
General merchandise stores.....	337	24,678	24,507	18,977	1,376	187	190	1,595	171	21,271	20,796	16,264	1,325	236	270	1,879
Food stores.....	574	67,248	67,097	55,634	3,009	994	664	2,852	83	139,631	138,734	118,372	8,888	1,107	1,299	2,629
Automobile and truck dealers.....	217	62,366	61,578	52,725	2,141	282	244	2,444	83	50,773	49,964	43,035	2,195	244	1,784	1,792
Gasoline service stations.....	654	50,996	50,271	40,838	2,200	405	268	1,730	188	13,624	13,552	10,068	1,076	119	125	927
Apparel and accessory stores.....	254	23,037	22,806	15,493	2,156	619	229	1,785	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	293	26,777	27,616	18,364	2,518	539	375	2,310	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places.....	751	32,222	31,455	17,594	4,718	1,278	761	3,544	383	18,881	18,580	11,127	2,716	500	470	1,663
Other retail trade.....	1,514	160,417	158,430	115,513	11,239	3,659	1,597	15,526	744	86,725	84,871	61,173	6,665	1,221	1,085	5,221
Wholesale and retail trade not allocable.....	(1)	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	2,291	21,907	20,829	908	918	1,163	3,449	9,437	2,297	38,179	32,747	-	4,101	2,024	7,421	10,253
Insurance agents, brokers, and service.....	247	4,513	4,906	861	448	38	29	2,955	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate.....	1,777	15,886	15,142	47	235	1,113	3,193	6,441	1,783	25,632	24,293	-	1,833	1,732	7,179	5,588
Finance, insurance, and real estate, not elsewhere classified.....	267	1,108	781	-	235	12	227	61	439	11,149	7,088	-	2,029	277	234	3,956
Services.....	2,605	124,011	123,163	23,809	30,146	1,579	5,216	36,202	2,212	174,315	172,843	31,659	32,089	2,836	5,929	61,757
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	760	19,055	18,643	4,585	2,038	279	1,673	4,647	537	22,420	22,308	6,508	4,196	488	926	3,761
Laundries, laundry services, cleaning and dyeing plants.....	276	6,410	6,086	1,474	1,028	147	996	540	224	14,547	14,498	5,450	2,644	345	544	1,324
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	240	4,379	4,374	169	1,243	77	115	1,648
Other personal services.....	266	9,512	9,479	2,802	653	88	612	2,637	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	296	25,161	25,091	2,568	16,930	118	1,458	2,437	211	11,544	11,145	2,347	2,248	238	1,201	2,027
Automobile and other repair services.....	523	19,161	19,081	9,346	2,073	324	509	1,877	275	11,116	10,958	4,736	1,579	201	314	1,697
Automobile parking, repair, and services.....	300	12,461	12,383	7,056	671	197	138	945	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Repair services, except automobile.....	223	6,700	6,698	2,490	1,402	127	171	932	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	316	4,666	4,541	2,271	735	110	432	238	218	11,591	11,481	2,289	2,056	702	2,036	829
Medical services.....	232	19,508	19,502	1,277	2,035	189	247	11,884	266	46,496	46,050	2,272	8,669	528	597	23,334
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	202	35,653	35,223	1,305	6,052	324	360	19,475
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	238	19,353	19,347	729	2,868	213	149	10,578	408	50,953	50,793	11,553	7,420	312	352	23,982
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Noture of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected Industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
MARYLAND																
All industries.....	11,351	867,701	849,812	497,215	73,445	17,954	29,748	120,256	35,352	3,017,666	2,982,198	1,835,003	234,921	87,978	73,144	371,770
Agriculture, forestry, and fisheries.....	883	30,387	28,076	14,647	1,252	647	2,534	5,813	2,642	62,371	61,623	33,736	1,098	1,283	4,694	9,924
Farms.....	679	18,239	16,175	8,821	70	311	1,459	4,730	2,353	49,775	49,071	26,464	412	1,053	4,103	8,183
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	4,543	4,459	2,861	-	123	409	806
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	396	12,359	12,301	7,087	-	282	402	1,854
Livestock farms.....	332	8,314	8,144	4,029	(1)	140	1,002	1,722	1,156	24,708	24,153	13,509	2	512	2,518	3,734
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	490	6,185	6,078	3,607	410	136	274	1,781
Other agriculture, forestry, and fisheries.....	204	12,043	11,901	5,826	1,182	336	1,075	1,083	307	12,596	12,552	7,272	686	230	1,781	1,781
Mining.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	243	18,175	18,122	8,350	446	775	1,140	2,357
Contract construction.....	921	83,020	82,656	59,763	852	1,054	1,545	10,127	2,767	297,810	295,713	218,492	6,343	5,693	5,908	32,258
General contractors.....	244	40,517	40,214	32,828	227	363	577	3,352	868	165,704	164,122	130,206	3,203	2,511	3,502	12,502
Special trade contractors.....	677	42,503	42,442	26,935	625	691	968	6,775	1,845	150,349	149,835	86,971	3,120	3,155	2,774	19,462
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	387	56,024	55,609	42,365	1,025	1,056	1,145	3,326	1,916	293,362	291,187	199,657	7,589	6,127	5,591	34,355
Food and kindred products.....	91	21,205	20,985	17,958	266	257	374	1,211	162	71,479	71,257	61,051	312	1,027	914	2,311
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	375	19,108	18,954	11,630	139	353	617	3,192
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	271	18,434	18,357	10,738	846	414	575	2,436
Other manufacturing industries.....	210	28,294	28,130	20,117	624	661	593	2,478	1,108	184,341	182,619	116,238	6,292	4,333	3,485	26,216
Transportation, communication, electric, gas, and sanitary services.....	201	11,652	11,635	4,947	-	269	690	3,722	658	41,592	41,483	20,985	249	1,749	2,615	7,177
Motor freight transportation and warehousing, terminals, and related services.....	151	6,720	6,715	3,471	-	226	327	1,369	455	31,139	31,071	14,694	102	1,587	2,405	5,680
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	203	10,453	10,412	6,291	147	162	210	1,497
Wholesale and retail trade.....	3,335	449,484	442,507	341,302	32,370	5,270	4,513	29,917	12,626	1,741,245	1,729,294	1,269,478	128,860	49,292	19,229	111,060
Wholesale trade.....	313	144,718	142,507	113,892	8,576	1,293	841	7,771	2,175	574,762	571,902	444,649	34,111	12,324	4,400	35,669
Groceries and related products.....	62	47,016	42,385	38,344	3,496	230	180	2,358	406	159,291	158,952	116,206	6,436	1,164	1,077	5,639
Other wholesale trade.....	251	97,702	96,622	80,058	5,080	1,063	661	3,453	1,769	435,471	432,950	328,443	21,675	11,160	3,677	29,830
Retail trade.....	2,998	304,769	299,703	222,414	23,695	3,965	3,661	22,022	10,336	1,151,916	1,142,833	813,707	94,037	36,693	14,677	74,137
General merchandise stores.....	265	24,670	24,362	16,643	2,007	445	484	1,787	430	46,463	45,914	31,069	4,299	1,500	796	2,832
Food stores.....	526	54,303	54,166	43,354	2,871	555	555	3,998	1,853	276,424	275,357	222,330	14,637	8,231	2,524	12,054
Automobile and truck dealers.....	36,355	36,008	36,008	29,889	2,147	246	136	2,033	467	136,345	135,121	116,680	5,188	1,159	536	3,782
Gasoline service stations.....	359	36,497	35,989	28,476	2,588	316	282	2,648	1,192	109,503	109,177	79,972	7,430	3,918	981	7,629
Apparel and accessory stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	489	54,417	53,956	33,784	5,445	1,543	544	4,291
Furniture, home furnishings, and equipment stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	527	64,785	63,705	41,133	5,179	708	708	7,046
Eating and drinking places.....	657	32,805	31,979	17,926	4,872	925	956	2,173	2,766	151,234	150,059	97,920	24,642	8,760	5,264	17,041
Other retail trade.....	858	96,433	94,493	70,515	7,397	1,263	1,064	7,196	2,612	312,745	309,544	220,819	27,217	9,677	3,324	19,462
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	3,331	73,252	69,069	4,275	8,229	6,644	9,367	12,596	7,862	126,249	113,079	6,856	12,945	11,642	17,386	27,676
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	324	23,117	22,482	3,743	3,831	277	442	8,059
Real estate.....	2,614	55,209	52,789	3,669	3,465	6,361	9,132	6,912	5,052	83,898	79,010	2,435	5,251	10,814	16,717	14,206
Finance, insurance, and real estate, not elsewhere classified.....	444	15,154	12,429	606	3,950	247	165	4,280	2,286	19,234	11,587	678	3,863	551	227	5,411
Services.....	2,410	157,827	155,285	26,192	29,456	2,882	9,578	53,952	6,638	436,862	431,697	77,449	77,391	11,417	16,381	146,963
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	433	24,665	24,495	4,472	5,253	1,841	3,803	145
Personal services.....	456	17,786	17,159	4,656	3,187	304	1,102	3,861	1,417	58,396	57,705	16,024	11,399	1,766	3,008	9,600
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	722	32,550	32,273	9,388	6,707	1,051	1,757	3,529
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	514	14,159	13,832	3,756	3,045	392	322	3,127
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	182	9,888	9,880	1,294	924	145	694	2,816	513	26,829	26,706	13,711	4,130	662	598	2,093
Automobile and other repair services.....	449	26,740	26,621	10,375	1,436	353	5,490	3,517	1,241	54,626	54,444	25,939	7,233	1,603	1,444	9,386
Automobile parking, repair, and services.....	306	21,552	21,760	7,919	1,098	283	5,362	2,678	819	32,263	32,132	14,945	4,312	905	952	5,604
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	422	22,363	22,312	10,994	2,921	698	492	3,782
Amusement and recreation services, including motion pictures.....	265	13,817	13,350	4,015	2,773	716	837	2,482	801	43,425	39,965	7,397	8,086	2,140	4,636	5,617
Medical services.....	211	21,558	21,391	226	4,979	339	462	11,073	959	111,262	111,049	4,758	19,764	1,762	1,480	58,807
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	507	77,101	77,075	9,942	12,306	1,023	1,629	47,388
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	348	27,362	27,231	582	5,031	278	347	15,685	778	88,877	88,591	14,406	14,142	1,043	1,077	52,076
Engineering and architectural services.....	216	28,065	27,084	4,427	7,573	450	167	3,542	211	11,647	11,635	2,722	2,397	136	136	3,563
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	211	14,833	14,818	1,158	5,021	277	362	5,192
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	MINNESOTA																	
																	All industries.....																	
Agriculture, forestry, and fisheries..... Farms..... Field crop farms..... Fruit, tree nut, and vegetable farms..... Livestock farms..... Farms, not elsewhere classified..... Other agriculture, forestry, and fisheries..... Mining..... Contract construction..... General contractors..... Special trade contractors..... Contractors not allocable..... Manufacturing..... Food and kindred products..... Lumber and wood products, except furniture..... Printing, publishing, and allied industries..... Other manufacturing industries.....	20,292	1,227,329	1,201,903	716,391	85,204	33,171	42,614	165,173	23,261	1,657,278	1,634,068	1,036,983	126,910	23,463	40,847	214,314		MISSOURI																
	6,750	116,901	113,201	59,822	1,046	5,412	11,087	20,685	5,195	107,724	104,217	65,429	239	2,273	6,815	18,853																		
	3,497	97,998	94,456	48,195	384	5,177	10,519	16,842	5,069	76,081	74,081	41,050	2	2,160	6,285	17,619																		
	(1)	23,501	22,765	9,671	222	1,618	2,666	5,593	(1)	25,286	24,906	9,427		(1)	854	2,786																		
	4,192	69,043	66,477	35,695	79	3,235	7,424	10,672	2,838	48,098	47,494	29,510	2	1,207	3,361	6,194																		
	515	3,693	3,453	2,009	83	295	303	318	421	4,270	4,263	1,593	30	16	2,164	2,164																		
	253	18,903	18,745	11,627	662	235	568	3,843	126	28,368	28,136	24,379	237	113	530	1,234																		
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		
	1,065	144,163	142,088	100,324	5,939	2,293	5,015	14,646	1,330	156,122	155,147	121,088	2,330	1,839	3,123	12,925																		
	361	89,316	87,837	63,889	4,141	1,269	3,784	8,438	441	95,945	95,113	82,109	549	665	592	6,485																		
	678	51,698	51,104	29,620	1,798	1,002	1,227	6,050	840	59,036	58,909	38,545	1,496	1,141	2,513	6,198																		
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		
	878	103,358	100,916	69,928	2,035	2,388	2,721	10,665	847	104,051	103,359	78,073	1,529	1,216	2,345	8,510																		
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	48	28,517	28,444	24,519	287	(1)	342	1,561																		
	180	11,848	11,769	8,063	58	217	236	846	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		
	222	13,103	12,031	6,808	-	387	1,061	1,341	345	24,328	24,178	15,602	219	357	614	3,659																		
	328	50,316	49,617	33,015	1,707	1,506	960	6,052	354	45,063	44,656	33,803	807	609	1,325	2,856																		
203	13,579	13,260	5,644	32	622	977	2,561	339	15,079	15,015	8,612	43	342	556	2,623																			
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	264	12,077	12,053	6,962	43	295	388	2,362																			
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																			
4,465	587,411	580,320	444,143	39,906	6,923	6,656	37,028	6,717	896,023	887,097	690,563	60,755	7,500	8,482	55,181																			
525	143,432	141,753	111,958	8,238	2,009	1,380	8,825	970	272,077	270,255	228,239	11,557	1,736	1,737	13,827																			
473	21,409	21,335	18,064	965	62	183	745	168	52,378	52,225	42,878	346	284	341	2,599																			
Other	120,023	120,418	93,894	7,273	1,947	1,197	8,080	802	219,699	218,030	185,361	8,211	1,452	1,396	11,268																			
3,939	443,436	438,030	331,736	31,633	4,912	5,269	28,206	5,694	607,512	600,502	449,198	47,566	5,640	6,649	40,451																			
General merchandise stores.....	208	43,987	43,622	31,467	3,316	427	398	2,061	488	31,769	31,450	22,491	2,573	368	739	2,747																		
Food stores.....	529	65,988	65,850	53,822	3,377	394	324	2,781	782	151,403	150,837	119,747	10,070	965	1,394	7,282																		
Automobile and truck dealers.....	209	69,425	68,941	59,596	3,151	460	547	1,683	324	95,329	94,404	82,012	3,926	404	270	3,984																		
Gasoline service stations.....	482	47,544	46,924	36,537	2,678	400	421	1,683	845	60,679	60,090	46,351	4,125	604	454	3,736																		
Apparel and accessory stores.....	191	22,970	22,336	15,286	1,793	265	194	2,522	398	39,361	38,983	28,875	4,479	356	373	3,793																		
Furniture, home furnishings, and equipment stores.....	223	24,625	24,162	16,573	2,347	361	312	1,251	292	27,469	26,999	17,012	2,193	391	629	2,712																		
Eating and drinking places.....	571	31,815	30,939	16,015	6,620	1,143	1,157	2,143	1,104	48,523	47,667	23,514	9,485	1,105	1,165	4,295																		
Other retail trade.....	1,526	137,082	135,256	100,440	8,351	1,666	1,591	11,534	1,461	152,979	150,072	113,196	10,715	1,447	1,625	11,902																		
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	53	16,434	16,340	13,126	1,632	124	96	903																		
Finance, insurance, and real estate.....	3,432	70,788	65,483	3,970	6,501	11,662	10,653	4,522	4,918	102,240	96,655	5,729	16,987	5,151	10,626	28,685																		
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	286	22,491	21,950	3,510	3,873	182	245	10,955																		
Real estate.....	2,494	55,390	53,994	1,290	4,427	11,517	10,484	3,795	3,710	57,099	55,130	2,219	5,192	4,550	10,127	12,215																		
Finance, insurance, and real estate, not else-where classified.....	742	10,408	6,500	72	2,071	134	124	3,665	922	22,650	19,575	-	7,922	419	254	5,515																		
Services.....	3,399	187,093	182,811	31,950	28,914	3,678	5,021	74,974	3,807	264,377	260,973	59,541	45,027	4,815	8,356	88,130																		
Hotels, rooming houses, camps, and other lodg-ing places.....	520	9,105	8,535	2,244	1,038	645	1,521	614	257	12,771	12,023	2,664	1,940	540	1,619	970																		
Personal services.....	672	21,267	20,637	4,551	3,401	587	954	5,313	772	33,103	32,796	7,507	6,963	710	2,176	5,302																		
Laundries, laundry services, cleaning and dyeing plants.....	250	5,608	5,043	60	946	224	555	1,194	526	21,193	21,162	4,477	5,075	425	1,486	3,077																		
Beauty and barber shops.....	275	6,560	6,502	644	2,259	208	151	1,333	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		
Business services.....	245	5,207	5,190	168	1,335	76	119	1,698	376	17,970	17,483	8,153	1,867	216	432	3,669																		
Automobile and other repair services.....	600	26,949	26,299	14,238	1,780	621	447	1,124	713	47,493	39,991	23,295	4,006	998	1,049	5,654																		
Automobile parking, repair, and services.....	379	21,145	20,545	11,520	1,201	506	386	3,574	541	31,020	30,328	18,631	3,059	915	791	4,169																		
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		
Amusement and recreation services, including motion pictures.....	270	14,042	13,160	5,339	1,348	588	621	1,734	294	9,642	9,579	3,041	1,077	328	1,244	1,212																		
Medical services.....	500	59,223	59,089	2,540	8,720	740	586	36,035	581	78,421	77,918	2,724	15,117	1,093	975	42,860																		
Offices of physicians and surgeons.....	341	41,272	41,195	1,357	5,413	472	390	26,137	357	47,794	47,690	1,205	6,012	414	397	31,403																		
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	170	25,950	25,619	1,328	8,664	642	504	8,296																		
Educational services.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
Legal services.....	378	35,703	35,620	2,782	5,662	218	488	18,910	497	35,408	35,347	2,723	5,951	403	238	18,685																		
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	140	24,560	24,442	9,012	5,229	515	258	4,375																		
Accounting, auditing, and bookkeeping services.....	213	15,071	13,758	108	5,383	195	277	6,515	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																		

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	NEW JERSEY							NEW YORK, TOTAL								
									Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	31,065	2,285,851	2,264,148	1,358,942	171,483	53,390	69,189	311,157	97,594	8,808,948	8,503,284	3,950,541	1,111,429	303,407	274,928	1,192,461								
Agriculture, forestry, and fisheries.....	1,466	46,163	45,766	25,796	698	1,594	3,415	7,623	4,810	141,607	139,829	76,852	1,239	4,832	10,688	23,406								
Farms.....	1,192	34,152	33,777	18,406	657	1,353	2,659	5,080	4,285	122,316	120,622	68,059	376	4,494	9,957	18,667								
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	4,733	4,726	3,559	-	126	127	534								
Fruit, tree nut, and vegetable farms.....	315	13,259	13,238	7,027	507	405	775	1,952	717	36,701	36,086	20,283	-	1,125	2,661	6,899								
Livestock farms.....	513	14,565	14,216	8,435	149	764	1,339	1,609	2,853	69,749	69,012	38,965	142	2,157	6,927	10,419								
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	636	11,133	10,788	5,232	234	1,086	642	815								
Other agriculture, forestry, and fisheries.....	274	12,011	11,989	7,390	41	241	756	2,543	525	19,291	19,207	8,793	863	398	731	4,739								
Mining.....	1	969	968	544	144	10	59	94	454	16,470	15,986	10,510	318	533	1,589	24,290								
Contract construction.....	2,433	132,555	131,881	103,901	3,057	2,438	2,970	24,395	5,096	495,978	491,438	376,076	7,711	8,123	5,867	51,938								
General contractors.....	717	69,236	68,708	51,516	308	1,129	1,158	9,270	1,430	278,665	275,605	235,688	3,304	3,137	2,458	13,738								
Special trade contractors.....	1,642	76,518	76,373	47,434	1,836	1,218	1,616	14,661	3,568	213,478	211,599	137,703	4,407	4,934	3,323	21,753								
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)								
Manufacturing.....	1,529	261,735	260,415	178,760	6,636	4,406	5,318	30,738	5,430	958,928	934,828	712,555	19,697	18,911	9,638	83,712								
Food and kindred products.....	94	27,319	27,190	21,918	487	206	443	1,812	223	60,275	60,005	47,530	1,861	902	1,021	3,738								
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	258	14,086	14,060	7,494	934	312	2,415	3,738								
Printing, publishing, and allied industries.....	350	23,988	23,947	14,123	1,100	451	651	3,811	922	69,830	69,305	45,969	1,652	1,561	1,696	8,189								
Other manufacturing industries.....	1,029	204,624	203,513	138,684	5,009	3,654	4,141	24,607	4,087	814,737	811,458	611,562	15,250	16,136	6,477	69,370								
Transportation, communication, electric, gas, and sanitary services.....	657	40,488	40,223	21,470	23	1,245	3,166	4,776	2,012	109,678	108,421	48,206	1,576	4,070	5,394	23,303								
Motor freight transportation and warehousing, terminals, and related services.....	433	23,257	23,081	11,682	23	1,010	1,662	3,090	1,206	62,718	61,719	29,587	975	2,573	3,054	10,336								
Other transportation, communication, electric, gas, and sanitary services.....	224	17,231	17,142	9,788	-	235	1,504	1,686	806	46,960	46,702	18,619	601	1,497	2,340	12,967								
Wholesale and retail trade.....	8,967	1,223,464	1,215,269	927,114	81,159	11,377	13,086	88,318	26,407	3,186,152	3,166,039	2,392,984	192,757	37,934	29,030	243,236								
Wholesale trade.....	1,472	483,113	480,232	402,046	22,171	3,899	3,002	23,350	5,310	1,472,999	1,463,269	1,183,519	73,769	13,587	6,617	90,246								
Groceries and related products.....	327	174,410	173,866	133,498	6,767	349	730	5,175	821	462,060	460,176	413,212	14,047	2,219	1,760	13,809								
Other wholesale trade.....	1,145	308,703	306,366	248,548	15,404	3,350	2,272	20,175	4,489	1,010,939	1,003,093	770,307	59,222	11,368	4,897	76,437								
Retail trade.....	7,421	739,395	734,095	524,401	58,942	7,458	10,071	62,913	20,861	1,698,107	1,687,727	1,199,551	117,168	24,076	22,344	151,656								
General merchandise stores.....	395	51,035	50,394	33,867	3,373	557	637	9,947	687	52,837	52,625	33,410	4,353	1,030	1,372	4,572								
Food stores.....	1,279	132,841	132,548	101,136	9,407	1,023	1,883	9,164	4,716	481,040	479,123	374,849	22,401	4,347	5,530	36,536								
Automobile and truck dealers.....	142	67,218	66,353	58,427	2,701	305	194	2,135	315	89,924	89,008	75,448	4,473	643	299	3,113								
Gasoline service stations.....	1,045	122,223	121,635	96,213	6,419	909	819	7,841	1,952	154,882	154,399	119,422	6,923	1,566	1,274	10,483								
Apparel and accessory stores.....	459	52,274	52,002	35,372	4,572	496	366	4,791	1,588	134,791	134,259	92,366	10,611	1,700	1,168	10,966								
Furniture, home furnishings, and equipment stores.....	410	51,997	50,761	34,834	5,106	369	692	4,557	1,366	111,389	110,655	74,651	9,463	1,392	1,129	10,576								
Eating and drinking places.....	1,996	119,580	119,135	64,879	12,464	2,464	3,464	15,077	5,018	230,729	229,195	117,194	31,056	7,517	6,414	30,532								
Other retail trade.....	1,695	142,227	141,267	99,673	10,720	1,335	2,016	13,501	5,219	442,508	438,463	312,211	27,888	5,881	5,158	45,778								
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	236	15,053	15,043	9,914	1,820	271	69	1,334								
Finance, insurance, and real estate.....	10,030	211,532	203,121	44,436	12,846	25,458	29,210	31,821	33,233	2,013,625	1,765,870	58,665	382,494	187,079	173,254	211,190								
Insurance agents, brokers, and service.....	385	38,786	38,518	21,414	3,538	219	252	5,320	1,159	109,122	107,758	10,402	9,531	1,838	672	22,867								
Real estate.....	8,044	149,277	145,393	6,869	8,215	24,651	28,746	27,999	24,503	889,783	867,369	5,623	53,393	150,459	163,171	60,984								
Finance, insurance, and real estate, not elsewhere classified.....	1,601	23,469	19,210	16,153	693	588	202	2,698	7,571	1,014,720	790,743	42,640	319,570	34,782	9,411	127,339								
Services.....	5,933	348,913	346,473	56,921	6,862	6,862	11,965	123,367	19,945	1,882,605	1,856,998	274,693	505,637	41,865	39,468	556,123								
Hotels, rooming houses, camps, and other lodging places.....	439	13,035	12,604	2,979	1,196	819	3,425	2,271	1,230	62,595	59,574	14,320	11,817	4,515	6,408	3,627								
Personal services.....	1,378	33,643	33,421	7,681	6,767	886	1,648	7,730	4,340	115,746	115,148	38,774	13,156	2,968	4,665	24,539								
Laundries, laundry services, cleaning and dyeing plants.....	397	17,775	17,646	5,137	3,882	556	1,049	2,678	1,585	59,398	59,029	24,395	5,992	1,459	3,376	9,125								
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,813	24,282	24,090	2,840	4,012	613	638	8,279								
Other personal services.....	897	12,117	12,037	1,113	2,477	262	438	4,105	942	32,066	32,029	11,539	3,152	896	651	7,135								
Business services.....	583	28,221	28,134	9,357	3,522	579	859	9,009	2,010	119,725	117,711	45,072	17,807	2,392	3,240	24,324								
Automobile and other repair services.....	1,324	40,823	40,380	18,877	3,465	1,057	1,713	7,839	2,384	75,300	74,939	36,391	4,713	1,671	2,466	14,652								
Automobile parking, repair, and services.....	834	31,103	32,699	15,465	3,325	984	1,553	6,305	1,412	47,683	47,388	23,938	2,893	1,086	1,984	8,496								
Repair services, except automobile.....	490	7,720	7,681	3,412	140	73	160	1,534	972	27,617	27,551	12,453	1,820	585	482	6,156								
Amusement and recreation services, including motion pictures.....	220	8,221	8,086	2,722	1,018	523	777	505	1,502	122,192	122,192	31,708	31,558	4,363	9,264	25,424								
Medical services.....	455	55,879	55,704	3,487	8,425	645	943	31,841	2,199	238,744	237,933	30,124	48,653	5,562	3,586	88,336								
Offices of physicians and surgeons.....	311	42,874	42,779	804	5,818	352	515	27,733	930	93,254	93,027	1,810	11,910	966	1,173	58,859								
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	354	20,295	20,266	2,239	337	645	7,741	21,736								
Other medical services.....	120	12,338	12,268	2,683	2,557	288	428	3,671	(1)	125,155	124,640	26,075	33,406	4,303	1,768	21,736								
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)								
Legal services.....	909	100,479	99,637	3,782	18,872	1,047	14,466	49,115	3,562	513,431	507,058	7,298	132,788	8,184	4,864	246,460								
Engineering and architectural services.....	142	35,251	35,150	7,170	13,159	673	4,097	7,025	575	174,095	168,111	57,176	47,378	3,214	1,027	26,775								
Accounting, auditing, and bookkeeping services.....	410	32,900	32,886	866	10,472	633	670	11,428	1,679	426,525	423,626	6,450	192,138	8,367	3,596	123,187								
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	331	25,216	25,191	7,373	5,676	409	144	8,570								
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)								

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit, (less loss) (Thousand dollars)	ALBANY DISTRICT (New York)					BROOKLYN DISTRICT (New York)					Deprecia- tion (Thousand dollars)	Net profit, (less loss) (Thousand dollars)
									Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit, (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)		
All industries.....	7,791	342,870	339,599	196,489	25,631	8,261	12,615	46,039	31,594	2,010,039	1,988,001	1,152,155	135,198	73,544	67,614	231,137				
Agriculture, forestry, and fisheries.....	1,172	25,671	25,174	14,838	25	950	2,790	3,941	575	34,475	34,049	20,297	552	1,618	1,234	4,324				
Farms.....	1,099	24,348	23,889	14,608	-	935	2,538	3,715	396	26,275	25,874	15,916	329	1,369	972	2,769				
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Fruit, tree nut, and vegetable farms.....	879	18,406	18,319	10,539	-	636	2,097	3,104	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Livestock farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Mining.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Contract construction.....	615	25,995	25,863	15,897	9	552	805	5,249	1,840	174,350	173,552	132,763	1,931	2,988	1,795	17,400				
General contractors.....	464	16,538	16,446	9,057	9	386	724	4,054	478	88,998	88,769	76,628	431	995	605	3,593				
Special trade contractors.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,337	85,352	84,783	56,135	1,500	1,990	1,190	13,829				
Contractors not allocable.....	423	26,413	26,186	17,951	726	697	386	1,253	1,761	279,638	278,373	203,264	3,945	6,476	3,834	26,378				
Manufacturing.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Food and kindred products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Other manufacturing industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	789	32,122	32,026	13,223	579	1,079	2,232	7,516				
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	434	17,110	17,043	8,619	32	544	762	3,478				
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	355	15,012	14,983	4,604	547	535	1,470	4,038				
Wholesale and retail trade.....	2,480	180,279	179,206	132,426	9,667	1,944	2,740	13,821	892	962,909	958,969	713,394	58,339	11,658	10,353	80,527				
Wholesale trade.....	425	55,853	55,551	40,695	3,400	694	758	5,379	1,158	304,506	303,262	248,346	13,788	2,322	1,559	19,194				
Groceries and related products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	286	137,636	137,472	121,672	4,515	710	602	4,927				
Other wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	892	166,670	165,790	126,674	9,273	1,427	927	14,267				
Retail trade.....	2,055	124,426	123,655	91,731	6,267	1,250	1,982	8,442	7,744	654,132	651,461	462,458	43,790	9,212	8,813	60,942				
General merchandise stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	329	23,035	22,914	13,396	2,262	386	618	60,942				
Food stores.....	371	41,693	41,527	34,070	1,596	183	555	2,256	2,020	207,099	206,744	158,732	10,552	2,041	2,183	16,783				
Automobile and truck dealers.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	125	36,395	36,086	30,165	3,145	337	95	898				
Gasoline service stations.....	244	15,083	15,031	12,474	293	37	246	371	599	58,550	58,432	45,472	2,916	704	408	3,566				
Apparel and accessory stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	635	42,242	42,106	28,354	3,197	556	353	3,818				
Furniture, home furnishings, and equipment stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	445	41,525	41,397	27,791	4,195	563	392	4,131				
Eating and drinking places.....	488	11,788	11,658	6,552	1,037	274	415	1,277	1,747	83,179	82,820	42,962	9,973	2,407	2,565	11,334				
Other retail trade.....	537	21,258	21,153	15,118	750	151	371	2,605	1,844	182,127	180,962	115,586	8,550	2,218	2,199	18,519				
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Finance, insurance, and real estate.....	1,540	13,867	13,693	-	677	2,399	2,404	2,786	12,183	218,940	205,566	1,166	12,102	43,341	36,568	17,714				
Real estate agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Finance, insurance, and real estate, not elsewhere classified.....	1,295	11,733	11,582	-	221	2,348	2,352	1,786	9,418	202,925	198,175	449	9,557	40,467	36,269	12,871				
Services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2,616	13,088	4,467	-	2,384	813	243	3,692				
Hotels, rooming houses, camps, and other lodging places.....	1,464	68,308	67,217	14,204	14,496	1,645	3,229	18,875	5,429	306,444	304,431	67,905	57,750	8,381	11,562	76,550				
Personal services.....	276	13,533	12,781	5,608	1,621	443	1,434	831	252	4,918	4,833	466	740	309	2,187	2,887				
Laundries, laundry services, cleaning and dyeing plants.....	249	4,427	4,370	708	823	90	300	1,220	1,587	46,273	45,967	16,123	6,706	1,118	1,939	8,887				
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	675	26,807	26,572	10,846	3,822	689	1,450	4,150				
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	271	10,854	10,851	4,561	1,091	224	251	2,107				
Business services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	497	26,205	26,194	13,435	2,564	446	419	5,648				
Automobile and other repair services.....	293	10,634	10,554	6,292	1,477	288	332	2,062	692	24,305	24,176	13,013	2,140	666	620	4,135				
Automobile parking, repair, and services.....	244	7,654	7,574	5,262	210	89	214	956	337	14,967	14,839	7,534	1,298	500	467	1,899				
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	355	9,337	9,337	3,479	842	166	153	2,236				
Amusement and recreation services, including motion pictures.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	352	25,869	25,372	5,212	5,665	1,717	5,888	2,026				
Medical services.....	167	13,972	13,914	710	2,301	248	336	7,232	765	110,610	110,277	18,117	23,772	2,871	1,369	34,363				
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	290	35,232	35,141	987	4,035	323	312	22,745				
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	65,942	65,942	16,584	17,986	2,394	779	8,422				
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	820	43,659	43,237	663	8,950	648	538	18,246				
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	11,518	11,518	187	3,101	186	317	4,364				
Legal services.....	225	9,425	9,333	-	1,674	136	164	4,924	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
BUFFALO DISTRICT (New York)																
All industries.....	19,369	1,096,392	1,079,705	627,225	80,850	23,971	37,801	169,984	38,840	5,359,647	5,095,979	1,974,672	869,750	197,631	156,898	745,301
Agriculture, forestry, and fisheries.....	2,914	79,568	78,714	41,336	347	2,217	6,549	14,513	149	1,893	1,892	381	315	107	115	628
Farms.....	2,739	71,529	70,696	37,430	47	2,157	6,420	12,200	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fruit, tree nut, and vegetable farms.....	373	22,339	22,278	12,082	39	715	1,540	4,378	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	1,874	41,864	41,262	20,748	39	1,267	4,585	6,901	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Farms, not elsewhere classified.....	414	3,258	3,040	1,636	8	51	173	388	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	200	10,195	9,949	5,085	318	324	777	540	204	5,413	5,301	5,053	(1)	188	730	24,899
Contract construction.....	1,164	78,375	77,637	55,347	1,418	1,481	1,567	12,076	1,477	217,258	214,386	172,069	4,353	3,102	1,700	17,213
General contractors.....	417	42,370	41,938	34,074	88	661	713	4,405	384	137,840	135,481	118,146	2,785	1,315	1,059	4,605
Special trade contractors.....	723	35,301	34,996	21,273	1,330	802	800	7,495	1,044	76,287	75,774	51,238	1,568	1,756	615	12,375
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	737	75,742	75,456	56,099	1,890	1,203	1,763	7,570	2,568	577,135	574,813	435,241	13,136	10,575	3,655	48,511
Food and kindred products.....	152	33,477	33,287	26,970	1,233	358	685	2,024	21	14,047	13,992	10,457	484	352	195	610
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries.....	224	14,764	14,745	10,373	6	275	499	1,948	399	48,850	48,375	31,862	1,448	1,192	1,044	5,378
Other manufacturing industries.....	235	23,591	23,516	16,886	651	436	347	2,765	2,116	511,596	509,816	391,112	11,142	8,996	2,593	42,356
Transportation, communication, electric, gas, and sanitary services.....	405	18,471	17,690	9,052	310	852	1,383	3,013	745	56,961	56,658	24,987	656	2,043	1,364	12,513
Motor freight transportation and warehousing, terminals, and related services.....	303	16,408	15,648	8,416	310	785	1,110	2,562	396	27,076	26,981	11,608	602	1,148	967	4,095
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	349	29,885	29,677	13,379	54	895	397	8,478
Wholesale and retail trade.....	5,937	559,933	554,806	418,091	37,386	7,474	7,639	39,578	9,051	1,483,031	1,473,058	1,129,073	87,365	16,858	8,298	109,310
Wholesale trade.....	576	148,926	147,528	122,586	7,386	2,282	1,429	5,761	3,151	963,714	956,928	771,892	49,195	8,289	2,901	59,912
Groceries and related products.....	106	52,527	52,051	43,820	2,580	509	489	1,859	303	252,136	250,895	231,780	6,431	846	453	5,267
Other wholesale trade.....	470	96,399	95,477	78,766	4,806	1,773	940	3,902	2,848	711,578	706,033	540,112	42,764	7,443	2,448	34,645
Retail trade.....	5,288	410,627	406,900	295,363	29,929	5,165	6,192	31,797	5,777	508,895	503,711	349,999	37,182	8,449	5,357	48,475
General merchandise stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Food stores.....	883	96,258	95,666	78,587	4,014	625	1,055	6,271	1,442	135,990	135,186	103,460	6,239	1,498	1,737	11,226
Automobile and truck dealers.....	155	39,412	39,348	31,217	1,852	202	157	1,700	11	11,125	11,052	9,667	476	72	24	360
Gasoline service stations.....	826	57,343	57,243	45,253	2,223	455	532	4,525	283	22,999	22,900	16,233	1,491	320	88	2,021
Apparel and accessory stores.....	240	19,115	19,045	13,386	1,369	148	135	1,397	543	52,213	52,089	36,825	3,963	654	3,857	3,857
Furniture, home furnishings, and equipment stores.....	329	21,523	21,420	15,263	1,387	148	181	1,815	471	41,323	40,853	26,702	3,483	619	468	4,235
Eating and drinking places.....	1,513	65,080	64,454	42,663	9,764	2,151	2,214	8,135	1,270	70,682	70,263	35,017	10,282	2,685	1,220	7,986
Other retail trade.....	1,205	100,983	99,452	70,137	8,631	1,375	1,395	4,337	1,633	158,340	156,896	111,370	9,957	2,137	1,193	15,217
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	3,994	75,175	67,633	9,445	6,966	6,647	11,068	15,038	15,518	1,705,643	1,478,978	48,054	362,749	136,692	123,234	175,652
Insurance agents, brokers, and service.....	373	20,916	20,791	8,232	2,022	286	330	6,384	539	83,115	81,944	1,453	6,892	1,463	237	14,273
Real estate.....	3,000	39,816	38,902	1,137	1,705	6,129	10,645	1,991	10,791	635,309	618,710	4,037	41,910	101,515	113,905	44,536
Finance, insurance, and real estate, not elsewhere classified.....	621	14,378	7,940	76	3,239	232	93	6,663	4,188	987,219	778,324	42,564	313,947	33,714	9,072	117,043
Services.....	4,018	198,933	197,820	32,770	32,215	3,773	6,855	77,656	9,030	1,308,920	1,287,530	159,814	401,176	28,066	17,822	383,042
Hotels, rooming houses, camps, and other lodging places.....	345	11,207	11,099	3,152	1,478	557	1,274	1,761	357	32,937	30,861	5,094	7,978	3,045	3,391	1,222
Personal services.....	830	12,498	12,309	2,443	1,106	312	1,028	2,985	1,674	52,548	52,502	19,500	4,521	1,448	1,398	11,447
Laundries, laundry services, cleaning and dyeing plants.....	316	6,815	6,690	1,912	735	205	770	941	491	22,818	22,811	11,069	739	499	956	3,535
Beauty and barber shops.....	388	3,543	3,504	(1)	305	55	(1)	1,401	662	10,665	10,665	1,834	1,787	329	223	3,469
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	521	19,035	19,026	6,597	1,995	620	219	4,443
Business services.....	374	17,213	17,177	6,610	1,125	496	1,610	2,311	1,041	75,770	73,809	25,027	13,911	1,422	1,160	16,240
Automobile and other repair services.....	681	20,410	20,349	11,023	956	339	900	4,018	718	19,851	19,860	8,063	1,140	408	614	4,437
Automobile parking, repair, and services.....	438	15,188	15,128	7,858	696	293	837	3,300	393	9,874	9,874	3,284	689	204	466	2,341
Repair services, except automobile.....	243	5,222	5,221	3,165	260	46	63	718	325	10,077	10,013	4,779	451	204	148	2,096
Amusement and recreation services, including motion pictures.....	243	4,467	4,461	1,631	538	175	314	231	857	94,395	91,464	24,577	25,355	2,433	2,904	3,607
Medical services.....	682	55,520	55,398	2,215	9,362	824	828	31,843	584	56,344	56,344	9,082	13,218	1,619	1,053	14,898
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	137	11,716	11,650	38	1,875	151	5,361	5,361
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	248	17,651	17,583	1,398	4,277	432	419	6,899	265	37,918	37,710	7,635	10,146	1,356	497	5,583
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	346	41,732	41,432	1,887	7,370	426	544	22,768	1,972	418,615	413,056	4,748	114,794	6,974	3,618	200,522
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	352	134,397	128,875	50,397	33,808	2,417	643	18,638
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	208	396,538	393,772	6,233	182,156	7,853	2,879	111,356
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	23,789	23,765	7,091	3,676	103	139	7,719
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	OHIO, TOTAL	
																	Cost of goods sold (Thousand dollars)	Net profit (less loss) (Thousand dollars)
NORTH CAROLINA																		
All Industries.....	18,144	1,100,314	1,085,199	691,919	77,512	19,520	25,468	136,433	37,463	2,091,189	2,058,581	1,098,902	184,815	42,943	69,039	341,333		
Agriculture, forestry, and fisheries.....	2,335	62,303	61,093	37,972	256	903	5,062	7,281	3,591	102,861	101,756	58,925	1,148	2,816	6,703	16,448		
Farms.....	2,124	52,810	51,902	30,842	101	819	4,685	6,504	3,292	93,003	91,936	52,692	1,148	2,816	6,703	16,352		
Field crop farms.....	1,053	24,628	23,888	12,277	2	443	1,912	4,667	705	14,602	14,357	(1)	(1)	608	1,287	5,159		
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Livestock farms.....	(1)	22,490	22,354	15,847	91	283	2,377	723	1,468	35,223	34,489	20,277	(1)	1,092	3,123	4,932		
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	898	50,463	50,317	19,375	462	1,100	1,100	4,356		
Other agriculture, forestry, and fisheries.....	(1)	9,493	9,191	7,130	155	84	377	777	299	9,858	9,820	6,233	686	206	386	96		
Mining.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	787	26,829	26,493	11,077	1,786	884	2,206	2,514		
Contract construction.....	1,193	104,498	103,851	82,285	1,000	1,332	1,839	7,688	2,992	174,113	171,321	117,002	2,658	3,665	4,112	26,488		
General contractors.....	466	66,428	65,852	54,878	747	540	1,121	5,107	878	73,155	73,045	58,128	7,797	1,001	1,187	7,350		
Special trade contractors.....	727	38,070	37,999	27,407	253	792	718	2,581	2,015	94,000	93,355	55,007	1,861	2,820	2,855	18,489		
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Manufacturing.....	816	66,891	65,988	47,763	981	1,407	2,702	4,681	1,301	111,863	110,598	74,129	831	2,102	3,260	12,544		
Food and kindred products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	113	26,183	25,875	19,932	20	361	623	770		
Lumber and wood products, except furniture.....	350	16,584	16,448	10,082	739	540	1,173	1,604	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	273	18,095	17,996	11,737	379	390	927	1,029		
Other manufacturing industries.....	254	20,818	20,789	14,933	242	423	632	1,487	762	56,564	55,713	36,432	432	993	1,254	9,239		
Transportation, communication, electric, gas, and sanitary services.....	375	17,999	17,792	7,155	-	614	1,305	2,553	476	13,060	13,052	2,938	1,387	539	1,113	3,126		
Motor freight transportation and warehousing, terminals, and related services.....	325	17,072	16,905	6,685	-	585	1,248	2,441	328	10,444	10,439	1,926	1,387	444	750	2,646		
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Wholesale and retail trade.....	6,652	639,944	631,240	486,239	42,624	10,776	5,663	36,878	10,938	1,045,536	1,035,987	756,188	79,377	13,885	11,609	82,456		
Wholesale trade.....	1,142	212,288	207,960	163,003	15,757	3,167	2,081	10,507	1,189	169,895	168,043	128,156	10,014	1,356	1,604	13,123		
Groceries and related products.....	151	45,843	45,640	35,556	3,123	255	385	2,878	138	60,714	60,654	51,048	6,406	310	466	1,377		
Other wholesale trade.....	991	166,445	162,320	127,447	12,634	2,912	1,696	7,629	1,051	109,181	107,389	77,108	6,406	1,046	1,138	11,746		
Retail trade.....	5,435	424,382	420,013	320,662	26,493	7,567	3,582	26,397	9,700	863,384	855,785	619,725	68,658	12,300	9,872	66,986		
General merchandise stores.....	473	28,892	28,202	20,202	2,021	711	225	1,778	360	42,548	41,678	30,090	4,226	740	651	1,689		
Food stores.....	1,021	113,911	113,646	94,595	4,751	2,065	874	4,630	1,325	165,479	165,085	134,636	8,571	1,193	1,664	8,608		
Automobile and truck dealers.....	367	52,114	50,759	43,947	1,636	356	1,031	1,469	193	61,195	60,565	53,532	1,575	518	207	1,884		
Gasoline service stations.....	882	61,822	61,584	50,403	2,792	606	490	3,346	1,591	161,707	160,470	130,284	7,730	1,159	1,131	8,572		
Apparel and accessory stores.....	373	11,047	10,204	7,327	1,116	366	71	562	499	39,282	38,902	25,550	3,544	600	363	3,785		
Furniture, home furnishings, and equipment stores.....	382	26,073	25,309	17,041	1,897	498	261	1,246	556	53,007	52,509	34,262	4,528	714	671	6,496		
Eating and drinking places.....	669	40,008	39,930	21,636	6,432	1,231	579	5,248	2,849	137,987	136,619	88,607	24,509	4,678	3,338	16,714		
Other retail trade.....	1,268	90,515	89,850	63,511	5,848	1,734	1,001	8,118	2,327	202,179	199,957	142,764	13,975	2,778	1,827	19,238		
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Finance, insurance, and real estate.....	2,563	26,410	25,021	815	2,062	1,347	3,160	7,474	9,481	174,663	161,171	14,022	15,671	12,437	28,889	30,870		
Insurance agents, brokers, and service.....	261	6,537	6,497	279	615	31	39	2,069	784	39,200	38,769	8,431	5,105	268	510	14,079		
Real estate.....	1,942	17,836	17,080	536	920	1,213	3,080	5,238	6,931	116,895	109,644	5,591	5,355	11,703	28,074	14,800		
Finance, insurance, and real estate, not else- where classified.....	360	2,037	1,444	(1)	527	103	51	167	1,766	18,568	12,758	(1)	5,211	466	305	1,991		
Services.....	4,100	177,816	175,717	28,116	30,502	3,073	5,496	68,779	7,771	440,650	436,594	63,974	81,957	6,605	11,122	169,230		
Hotels, rooming houses, camps, and other lodg- ing places.....	414	9,854	9,073	2,115	1,762	506	1,260	552	226	5,032	4,714	564	698	262	944	241		
Personal services.....	1,080	21,426	21,344	2,326	4,868	646	1,801	4,127	1,838	62,056	61,503	14,947	8,243	1,286	3,556	17,371		
Laundries, laundry services, cleaning and dyeing plants.....	453	9,543	9,489	398	2,127	402	1,304	994	679	21,089	20,829	4,795	3,612	414	1,607	3,818		
Beauty and barber shops.....	472	7,085	7,079	196	2,204	118	370	2,328	686	10,463	10,421	2,248	2,343	155	252	4,305		
Other personal services.....	155	4,798	4,776	1,732	537	126	370	805	473	30,504	30,253	9,606	2,383	717	1,697	9,248		
Business services.....	323	10,098	9,823	1,548	1,494	179	241	3,503	755	32,224	31,096	13,172	4,053	390	1,152	7,081		
Automobile and other repair services.....	790	29,146	28,869	16,559	3,956	550	471	4,121	1,310	46,295	46,032	24,159	7,278	765	749	8,193		
Automobile parking, repair, and services.....	586	24,169	23,894	14,294	3,286	420	363	3,224	743	34,426	34,171	18,480	3,559	574	536	5,381		
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	567	11,869	11,861	5,679	719	191	213	2,812		
Amusement and recreation services, including motion pictures.....	285	6,071	6,067	2,636	1,050	135	247	473	652	17,645	17,213	3,941	2,605	385	1,120	2,125		
Medical services.....	503	53,079	53,019	371	7,585	456	562	33,579	1,045	98,169	98,018	5,888	14,828	1,326	1,517	55,092		
Offices of physicians and surgeons.....	411	41,079	41,075	(1)	5,498	354	464	27,771	641	74,545	74,418	1,731	9,989	683	804	47,964		
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	281	16,081	16,057	2,918	4,349	509	498	3,987		
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Legal services.....	446	27,268	27,142	605	3,948	272	375	16,825	1,057	99,644	99,487	18,143	23,130	984	1,007	58,388		
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	422	53,105	52,092	1,152	21,230	870	690	13,003		
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	389	24,728	24,688	29	7,366	330	383	7,254		
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
CINCINNATI DISTRICT (Ohio)																
All industries.....	14,535	809,735	795,831	418,390	74,238	16,811	27,152	135,163	22,928	1,281,454	1,262,750	680,512	110,577	26,132	41,887	206,176
Agriculture, forestry, and fisheries.....	1,372	25,778	25,316	15,771	243	902	2,020	2,071	2,219	77,083	76,440	43,154	905	1,914	4,683	14,377
Farms.....	1,273	23,671	23,245	13,190	81	800	1,774	4,330	2,019	69,332	68,691	39,502	381	1,810	4,543	12,022
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	680	17,723	17,333	11,245	542	542	1,458	2,111	788	17,500	17,151	9,032	550	550	1,665	2,821
Farms, not elsewhere classified.....	381	3,568	3,558	1,138	81	55	91	1,530	517	26,835	26,764	18,237	381	575	1,009	2,826
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	459	15,702	15,437	8,098	396	427	1,198	1,579	328	11,127	11,056	2,979	1,390	457	1,008	2,093
Contract construction.....	1,298	91,288	89,505	59,659	1,240	2,529	2,817	12,700	1,694	82,825	81,816	57,343	1,418	1,136	1,295	13,788
General contractors.....	379	39,595	38,154	30,776	633	749	816	2,818	499	35,560	34,891	27,352	164	252	371	4,538
Special trade contractors.....	894	51,265	50,923	28,645	607	1,778	1,968	9,763	1,121	42,735	42,432	26,362	1,254	842	887	8,726
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	467	47,312	46,805	32,266	406	829	888	4,622	834	64,551	63,793	41,863	425	1,273	2,372	7,922
Food and kindred products.....	85	21,608	21,301	16,951	20	246	336	1,532	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	228	13,426	13,274	9,045	207	277	176	2,126	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	4,199	370,852	366,963	265,224	29,370	4,990	4,145	30,919	6,739	674,684	669,024	490,964	50,007	8,895	7,464	51,537
Wholesale trade.....	543	67,305	66,480	49,544	3,877	467	578	6,045	645	102,590	101,563	78,612	6,137	889	1,026	7,078
Groceries and related products.....	58	28,265	28,225	23,860	1,220	135	235	866	79	32,429	32,429	27,188	175	231	231	511
Other wholesale trade.....	485	39,040	38,255	25,684	2,657	332	343	5,179	566	70,141	69,134	51,424	3,749	714	795	6,567
Retail trade.....	3,656	303,547	300,483	215,680	25,493	4,523	3,567	24,874	6,045	559,837	555,302	404,045	43,165	7,857	6,305	42,112
General merchandise stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Food stores.....	456	34,634	34,562	28,489	1,554	244	322	1,442	250	29,359	28,721	20,806	2,677	492	476	1,755
Automobile and truck dealers.....	57	15,663	15,417	13,563	617	114	65	45	136	45,626	45,148	39,969	7,017	949	1,366	7,166
Gasoline service stations.....	695	69,516	68,845	56,128	2,808	118	196	4,554	897	92,191	91,625	74,156	4,922	579	527	4,018
Apparel and accessory stores.....	200	19,372	19,177	12,901	1,498	271	184	2,074	299	19,910	19,725	12,649	1,346	329	179	1,711
Furniture, home furnishings, and equipment stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	377	38,320	38,116	25,402	2,987	487	463	4,456
Eating and drinking places.....	937	47,451	47,038	23,140	9,456	1,683	1,045	5,403	1,912	90,556	89,581	45,467	15,053	2,995	2,313	11,311
Other retail trade.....	1,022	89,329	88,094	63,315	6,470	1,136	964	9,382	1,304	112,850	111,863	79,449	7,505	1,622	863	9,856
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	3,392	67,274	62,529	3,236	6,656	4,153	11,068	13,297	6,089	107,389	98,642	10,786	9,015	8,284	17,821	17,573
Insurance agents, brokers, and service.....	238	11,475	11,471	1,350	2,207	111	196	4,080	546	27,725	27,298	7,081	2,898	157	314	9,999
Real estate.....	2,653	47,959	45,383	1,886	1,607	3,828	10,755	8,659	4,278	68,936	64,261	3,705	3,748	7,875	17,319	6,141
Finance, insurance, and real estate, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Services.....	501	7,840	5,675	-	2,842	214	117	558	1,265	10,728	7,083	-	2,369	252	188	1,433
Hotels, rooming houses, camps, and other lodging places.....	3,175	189,177	186,927	33,450	35,927	2,894	4,899	69,128	4,596	251,473	249,667	30,924	46,030	3,711	6,223	100,102
Personal services.....	726	30,955	30,891	8,281	4,555	705	1,599	7,633	1,112	31,101	30,612	6,666	3,688	581	1,957	9,738
Laundries, laundry services, cleaning and dyeing plants.....	257	11,997	11,987	3,470	1,722	233	876	2,267	422	9,092	8,842	1,325	1,890	181	731	1,551
Beauty and barber shops.....	242	4,618	4,604	256	1,004	394	106	1,655	444	5,845	5,817	290	1,244	77	146	2,470
Other personal services.....	227	14,340	14,500	4,555	1,829	78	617	3,551	246	16,164	15,953	5,051	554	323	1,080	5,717
Business services.....	381	22,251	21,487	10,384	2,809	272	845	3,677	374	9,973	9,609	2,538	1,244	174	307	3,404
Automobile and other repair services.....	517	17,873	17,747	9,384	1,047	272	275	4,156	793	28,422	28,285	14,775	3,231	493	474	4,037
Automobile parking, repair, and service.....	246	9,059	8,939	4,685	542	137	160	2,134	497	25,367	25,232	13,795	3,017	437	376	3,247
Repair services, except automobile.....	271	8,814	8,808	4,699	505	135	115	2,022	296	3,055	3,053	980	214	56	98	790
Amusement and recreation services, including motion pictures.....	203	2,832	2,793	1,390	197	40	176	263	449	14,813	14,420	2,551	2,408	345	944	1,862
Medical services.....	495	37,470	37,351	2,317	6,189	483	683	21,289	550	60,689	60,667	3,571	8,639	843	834	33,803
Offices of physicians and surgeons.....	267	26,192	26,081	1,298	3,269	261	390	17,073	374	48,353	48,337	1,433	7,720	422	414	30,891
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	391	32,461	32,373	-	5,560	404	343	19,127	666	67,183	67,114	-	12,583	580	664	39,261
Engineering and architectural services.....	229	31,351	30,602	1,152	11,365	475	421	8,775	193	21,754	21,450	-	9,855	395	269	4,228
Accounting, auditing, and bookkeeping services.....	207	12,576	12,546	29	3,912	217	283	4,355	(1)	12,152	12,142	-	3,424	113	100	2,899
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
OKLAHOMA																
All industries.....	12,030	1,263,500	1,244,378	851,883	75,861	17,337	31,692	125,765	13,197	1,288,080	1,268,191	804,443	82,439	27,754	41,377	150,028
Agriculture, forestry, and fisheries.....	1,649	79,914	78,591	60,134	321	997	4,041	4,348	2,524	84,996	83,720	44,351	1,391	4,374	6,657	10,396
Field crops.....	1,471	54,534	53,339	39,985	134	765	3,178	2,234	2,396	79,394	78,715	41,506	1,235	4,271	6,591	9,284
Field crops farms.....	557	13,920	13,538	6,644	58	261	1,032	3,451	1,488	13,227	12,653	7,016	8	947	1,694	2,593
Fruit, tree nut, and vegetable farms.....	827	34,468	33,769	28,395	76	434	2,038	2,533	917	12,873	12,812	5,816	8	384	1,087	3,766
Pasture, range, and other livestock.....	178	25,380	25,252	20,149	187	232	863	2,114	1,771	46,511	46,061	24,814	1,068	2,399	3,132	2,486
Other agriculture, forestry, and fisheries.....	583	64,658	61,169	35,314	1,345	1,202	7,201	2,980	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	983	171,620	170,286	124,948	4,125	1,693	3,857	19,154	864	177,415	175,909	133,975	1,538	3,010	6,437	11,200
Contract construction.....	323	113,605	113,601	87,123	1,103	710	2,227	14,329	996	143,606	142,414	109,172	1,524	2,401	5,656	7,552
General contractors.....	626	53,946	53,626	37,234	1,692	893	1,655	1,020	463	131,343	131,034	23,043	214	524	705	3,351
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	336	69,484	68,955	50,492	2,434	759	1,530	6,505	1,178	243,622	240,967	166,258	2,762	5,642	10,388	21,378
Food and kindred products.....	61	28,487	28,375	22,356	1,295	269	650	1,410	123	30,929	30,835	22,567	329	534	539	2,331
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	745	184,030	181,690	126,748	1,622	4,418	9,103	15,657
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	235	32,396	32,035	22,303	1,050	336	666	4,122	206	25,207	25,048	17,097	685	597	541	2,887
Transportation, communication, electric, gas, and sanitary services.....	210	24,663	24,144	15,566	98	1,024	1,489	1,158	268	25,295	25,265	11,926	673	1,788	1,254	2,855
Motor freight transportation and warehousing, terminals, and related services.....	186	24,274	23,755	15,431	98	1,019	1,489	975	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	3,871	698,343	690,523	550,898	42,937	8,313	6,026	31,536	3,181	556,445	547,798	414,643	43,554	6,275	6,111	34,230
Wholesale trade.....	734	250,057	247,677	211,545	11,298	3,139	2,121	7,862	976	198,998	196,312	164,792	9,488	1,150	1,329	10,310
Groceries and related products.....	62	35,006	38,277	32,897	2,350	146	215	1,353	84	20,092	20,021	16,694	996	139	137	1,036
Other wholesale trade.....	652	211,051	209,400	178,648	8,958	2,993	1,906	6,529	492	178,306	176,291	148,098	8,492	1,011	1,197	9,274
Retail trade.....	3,113	447,396	441,970	338,717	31,528	5,164	3,901	23,624	2,604	357,173	350,481	249,420	33,957	5,111	4,776	23,880
General merchandise stores.....	231	19,637	19,461	15,018	1,182	282	205	1,098	194	19,344	19,186	14,359	1,562	250	214	372
Food stores.....	386	97,393	96,994	78,922	5,708	3,791	2,769	3,791	379	97,420	97,267	64,582	3,435	508	793	2,113
Automobile and truck dealers.....	224	92,025	90,666	79,199	3,385	362	230	2,912	122	61,422	60,205	51,312	3,087	362	257	2,022
Gasoline service stations.....	443	44,736	44,391	34,534	1,677	1,031	202	2,011	240	23,252	23,237	18,464	1,107	123	130	2,082
Apparel and accessory stores.....	172	22,378	22,008	14,159	2,638	589	202	1,221	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	408	36,754	36,194	23,363	3,546	351	352	4,793	255	49,740	47,903	32,797	4,793	658	396	4,032
Eating and drinking places.....	226	17,260	17,156	7,728	4,523	379	561	1,553	568	37,401	37,365	18,073	7,401	945	1,120	4,121
Other retail trade.....	1,023	117,213	115,100	85,794	8,869	1,318	1,380	7,279	769	99,877	97,470	62,314	11,637	2,151	1,761	8,186
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	1,838	31,686	29,049	3,371	2,825	1,620	2,817	10,115	2,840	50,994	46,226	5,012	6,544	3,848	5,041	14,795
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	231	16,456	16,187	4,850	3,818	178	220	4,294
Real estate.....	1,181	18,130	17,612	1,238	1,133	1,508	2,700	4,822	1,874	31,146	28,568	162	2,381	3,584	4,758	8,807
Finance, insurance, and real estate, not elsewhere classified.....	463	3,260	1,271	38	237	42	100	1,540	735	3,392	1,471	-	345	86	63	1,694
Services.....	2,536	122,823	121,352	10,680	21,776	1,729	4,731	49,944	2,317	148,230	147,258	22,647	25,977	2,788	5,422	55,153
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	445	9,237	9,157	1,292	2,004	178	752	1,547	402	20,668	20,585	5,977	3,388	445	945	5,103
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops.....	247	2,837	2,836	264	246	24	488	351	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	243	4,120	4,106	-	477	48	652	1,207	162	5,379	5,189	2,320	385	162	501	725
Automobile and other repair services.....	468	11,870	11,791	5,372	1,541	213	426	2,039	425	13,710	13,400	7,709	685	243	503	3,680
Automobile parking, repair, and services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	234	10,673	10,666	5,025	(1)	194	352	2,125
Repair services, except automobile.....	322	8,352	8,287	4,710	964	132	311	976	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	296	32,104	31,822	96	5,856	354	525	17,469	327	34,432	34,274	2,242	6,506	448	656	17,260
Offices of physicians and surgeons.....	157	18,664	18,645	-	2,904	170	144	11,558	201	25,773	25,666	1,015	4,561	348	385	14,442
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	139	13,440	13,177	96	2,952	184	381	5,911	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	400	27,186	27,123	-	4,034	116	300	15,613	459	33,759	33,723	743	5,201	356	335	20,798
Legal services.....	134	14,748	14,544	1,554	3,553	184	246	5,232	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE.—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
PENNSYLVANIA, TOTAL																
All industries.....	50,392	4,301,519	4,246,204	2,779,890	322,735	78,179	111,443	426,282	30,332	2,886,185	2,846,092	1,857,783	213,572	54,501	76,039	310,359
Agriculture, forestry, and fisheries.....	3,106	80,597	79,702	47,377	1,678	1,511	5,048	13,247	1,846	61,007	60,485	35,969	1,493	1,021	3,211	10,392
Farms.....	2,693	64,377	63,556	39,496	437	1,256	4,345	9,449	1,561	47,315	46,865	29,740	385	834	2,602	6,825
Field crop farms.....	309	6,739	6,730	3,433	323	161	499	1,955	260	5,780	5,774	2,388	323	125	409	1,597
Fruit, tree nut, and vegetable farms.....	1,408	35,859	35,400	23,972	37	3,058	2,987	694	694	24,900	24,800	17,386	62	447	1,642	2,003
Livestock farms.....	769	20,098	19,814	11,832	777	280	638	426	474	15,660	15,378	9,465	62	213	428	3,048
Farms, not elsewhere classified.....	413	16,220	16,146	7,881	1,241	255	703	3,798	285	13,692	13,620	6,229	1,108	187	609	3,567
Other agriculture, forestry, and fisheries.....	1,532	81,808	81,042	49,565	2,505	2,021	6,222	23,135	454	39,381	39,183	25,376	289	941	2,543	4,304
Mining.....	1,080	363,957	360,787	270,916	7,272	6,517	6,416	44,581	2,563	231,822	229,382	173,944	5,184	4,198	3,778	24,788
Contract construction.....	1,090	171,813	170,718	139,351	2,429	2,698	2,301	4,779	1,165	83,091	83,351	69,590	941	1,165	1,785	5,281
General contractors.....	2,935	187,167	183,092	127,411	4,843	3,765	4,106	26,740	2,049	146,369	144,669	103,162	4,243	2,980	2,491	19,457
Special trade contractors.....	2,762	644,593	641,734	497,804	13,897	11,876	10,241	44,991	1,779	528,240	525,863	412,162	10,728	10,202	7,627	34,477
Manufacturing.....	484	169,710	168,950	142,147	3,453	1,707	2,595	5,487	316	132,983	132,418	111,709	2,498	1,337	2,005	4,468
Food and kindred products.....	251	25,344	25,344	15,524	872	474	861	3,276	228	29,377	29,213	19,982	796	597	767	3,179
Lumber and wood products, except furniture.....	381	36,171	35,958	24,013	872	691	911	4,784	1,168	35,544	35,368	27,465	6,378	8,085	767	3,179
Printing, publishing, and allied industries.....	1,646	412,939	411,282	316,120	7,812	9,004	5,874	31,444	462	35,404	34,555	19,139	941	1,299	1,741	4,482
Other manufacturing industries.....	1,147	69,270	68,329	39,386	1,011	2,265	3,891	6,576	281	26,411	25,589	15,978	120	1,128	1,520	2,095
Transportation, communication, electric, gas, and sanitary services.....	641	44,487	43,606	26,643	190	1,489	2,431	3,802	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Motor freight transportation and warehousing, terminals, and related services.....	506	24,783	24,723	12,743	821	776	1,460	2,774	11,301	1,470,656	1,455,729	1,105,807	105,684	16,200	16,458	94,111
Other transportation, communication, electric, gas, and sanitary services.....	18,424	2,309,305	2,286,779	1,736,355	173,213	25,215	26,216	135,870	2,108	583,196	578,289	471,842	34,002	5,934	7,791	28,524
Wholesale and retail trade.....	3,123	807,681	800,851	648,170	48,324	7,845	6,119	41,606	1,598	178,353	177,303	154,108	7,350	855	775	6,043
Groceries and related products.....	2,565	568,414	562,965	442,340	37,990	6,642	4,687	33,771	1,650	404,843	400,986	317,734	26,652	5,079	3,016	22,476
Other wholesale trade.....	15,246	1,493,387	1,477,950	1,081,381	124,340	17,326	20,072	94,039	9,140	881,218	871,226	628,736	71,151	10,228	12,660	65,415
Retail trade.....	563	74,447	74,447	46,639	3,929	709	1,320	3,929	297	48,694	48,221	33,912	457	820	820	3,287
General merchandise stores.....	2,550	338,934	337,998	273,166	17,901	2,409	3,229	20,281	1,598	185,447	184,817	148,529	8,342	1,442	1,793	13,374
Food stores.....	551	123,655	123,655	79,550	9,212	1,319	961	3,978	283	105,243	104,185	90,602	3,958	613	540	3,009
Automobile and truck dealers.....	1,145	103,635	103,440	81,078	5,732	961	710	6,888	752	72,196	72,076	56,020	4,351	489	437	5,225
Gasoline service stations.....	1,119	115,294	114,956	75,370	12,606	1,356	1,565	8,219	843	77,776	76,945	53,006	8,174	906	1,028	6,152
Apparel and accessory stores.....	1,146	123,146	120,680	82,017	11,050	1,436	1,615	6,605	667	76,349	74,269	49,252	7,299	988	1,016	4,737
Furniture, home furnishings, and equipment stores.....	4,515	186,502	182,602	96,513	28,433	4,941	6,108	18,898	2,423	102,051	98,938	50,967	15,052	2,633	3,729	17,908
Eating and drinking places.....	3,657	326,801	323,195	227,226	32,767	4,195	4,564	22,841	2,277	213,462	211,775	148,448	19,463	2,700	3,297	17,723
Other retail trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade not allocable.....	9,748	253,970	233,914	33,657	30,674	18,420	33,744	52,656	6,003	188,183	172,917	23,870	25,136	13,255	26,595	33,822
Finance, insurance, and real estate.....	538	33,069	32,885	6,289	6,745	470	353	10,294	363	24,493	24,374	3,677	6,028	11,982	26,137	9,843
Insurance agents, brokers, and service.....	7,313	138,923	134,572	2,410	11,391	16,869	33,128	16,101	4,704	109,375	101,425	1,819	9,127	11,982	26,137	9,843
Real estate.....	1,897	81,978	66,457	24,958	12,538	1,081	263	26,261	936	58,315	47,118	18,374	9,961	871	212	16,341
Finance, insurance, and real estate, not elsewhere classified.....	9,549	497,704	493,602	104,767	92,485	10,354	19,665	154,251	5,924	331,492	327,978	63,516	66,177	7,385	14,086	103,983
Services.....	806	271,575	27,367	6,601	5,006	1,687	4,348	515	386	16,383	16,178	2,231	3,252	1,066	3,117	391
Hotels, rooming houses, camps, and other lodging places.....	2,635	83,521	82,882	25,765	12,685	1,815	4,265	16,734	1,643	48,829	48,293	15,219	6,415	1,036	2,514	11,039
Personal services.....	922	32,379	31,957	9,800	5,816	758	2,291	4,488	521	16,196	15,786	3,914	2,703	431	1,124	3,196
Laundries, laundry services, cleaning and dyeing plants.....	1,221	16,256	16,151	3,407	3,407	417	480	5,067	773	9,943	9,866	2,018	1,708	301	327	2,984
Beauty and barber shops.....	492	34,774	34,774	13,629	3,462	640	1,494	7,179	349	22,690	22,641	9,287	2,004	304	1,063	4,859
Other personal services.....	929	46,518	46,177	10,285	12,239	822	2,691	9,126	820	42,861	42,521	8,781	12,103	767	2,556	8,053
Business services.....	2,068	68,050	68,050	40,820	4,991	1,289	2,362	8,677	1,215	36,709	36,354	21,589	2,170	800	1,925	4,157
Automobile and other repair services.....	1,450	60,403	59,845	37,288	3,562	1,997	2,130	7,193	877	34,279	33,955	20,399	2,102	778	1,896	3,690
Automobile parking, repair, and services.....	618	8,248	8,205	3,332	1,429	192	232	1,479	338	2,430	2,399	1,190	69	22	69	467
Repair services except automobile.....	673	20,695	19,397	7,412	2,649	526	3,060	356	372	12,805	11,519	4,428	1,812	347	1,835	245
Amusement and recreation services, including motion pictures.....	759	63,711	63,479	2,524	9,777	1,093	1,108	35,847	541	45,235	45,013	2,345	7,789	880	834	24,776
Medical services.....	491	44,773	44,773	485	5,592	650	612	28,848	327	28,621	28,620	345	7,789	469	348	19,017
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons.....	217	17,040	16,817	2,039	3,774	416	460	5,935	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	1,003	117,781	117,102	2,649	24,085	1,809	1,163	66,342	504	79,947	79,458	46	17,838	1,483	809	44,129
Legal services.....	215	35,509	35,455	7,843	10,083	692	258	7,395	166	27,237	27,237	6,629	7,445	568	171	5,958
Engineering and architectural services.....	375	31,417	31,417	620	10,499	566	361	9,216	216	19,197	19,159	(1)	6,881	383	277	5,067
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	PITTSBURGH DISTRICT (Pennsylvania)					TENNESSEE				
									Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)
All industries.....	20,060	1,415,334	1,400,112	922,107	107,163	23,678	35,404	115,923	18,605	1,719,104	1,697,818	1,221,635	98,867	19,669	35,356	199,469		
Agriculture, forestry, and fisheries.....	1,260	19,590	19,217	11,408	185	490	1,837	2,855	2,506	99,343	97,815	70,833	1,194	1,118	5,817	8,520		
Farms.....	1,132	17,062	16,691	9,756	52	422	1,743	2,624	2,041	39,106	37,782	22,359	1,194	904	4,019	4,581		
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Livestock farms.....	714	10,959	10,600	6,586	37	283	1,416	984	1,222	19,197	18,758	12,867	35	364	1,914	958		
Farms, not elsewhere classified.....	295	4,438	4,436	2,367	15	67	210	1,213	311	1,104	760	235	6	23	121	570		
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	465	60,237	60,033	48,474	1,016	214	1,798	3,939		
Mining.....	1,078	42,427	41,859	24,189	2,216	1,080	3,679	227,439	183	18,250	18,209	8,661	546	358	1,968	2,674		
Contract construction.....	1,536	132,135	131,405	96,972	2,088	2,319	2,638	16,793	1,132	173,642	172,743	136,492	2,604	2,354	3,924	11,265		
General contractors.....	601	87,792	87,367	60,761	1,483	1,533	1,016	9,059	530	122,705	122,020	101,364	1,366	1,278	2,755	5,464		
Special trade contractors.....	886	40,798	40,423	24,249	600	785	1,615	7,283	592	48,825	48,613	31,560	1,876	936	1,155	5,411		
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Manufacturing.....	983	116,353	115,871	85,642	3,169	1,674	2,614	10,514	705	131,637	130,969	97,390	2,564	1,851	2,975	10,959		
Food and kindred products.....	168	36,727	36,532	30,438	995	370	990	1,019	119	41,893	41,785	34,661	414	750	1,477	750		
Lumber and wood products, except furniture.....	184	15,307	15,280	9,318	664	291	634	2,123	204	25,683	25,578	19,377	263	404	645	1,436		
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	138	18,217	18,167	10,969	724	302	545	3,300		
Other manufacturing industries.....	478	57,525	57,314	41,855	1,434	919	1,246	5,767	244	45,844	45,439	31,923	1,055	731	1,035	4,746		
Transportation, communication, electric, gas, and sanitary services.....	685	33,866	33,774	20,247	70	966	2,150	2,094	306	13,292	13,188	6,400	633	494	1,459	583		
Motor freight transportation and warehousing, terminals, and related services.....	360	18,076	18,017	10,665	70	361	911	1,707	205	10,085	10,056	4,520	633	386	1,265	429		
Other transportation, communication, electric, gas, and sanitary services.....	325	15,790	15,757	9,582	-	605	1,239	387	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)		
Wholesale and retail trade.....	7,123	838,649	831,090	630,548	67,589	9,015	9,758	41,759	6,829	1,045,345	1,037,916	854,116	55,247	8,117	7,994	49,219		
Wholesale trade.....	1,015	224,490	222,562	176,328	14,322	1,911	2,328	13,082	1,041	421,888	419,260	370,415	14,253	2,181	2,596	12,980		
Groceries and related products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	302	56,755	56,608	46,566	304	531	2,820	531		
Other wholesale trade.....	915	163,571	161,979	124,606	11,338	1,563	1,671	11,295	739	365,133	362,652	323,849	11,167	1,877	2,065	10,160		
Retail trade.....	6,106	612,369	606,724	432,645	53,189	7,098	7,432	28,624	5,762	616,379	611,685	477,819	40,683	5,908	5,377	35,672		
General merchandise stores.....	266	26,726	26,226	20,049	2,127	292	500	2,624	637	51,377	50,909	40,310	3,919	510	406	3,211		
Food stores.....	92	13,487	13,083	10,437	959	967	1,436	6,907	1,014	120,178	119,324	101,406	5,720	883	987	5,732		
Automobile and truck dealers.....	268	118,612	117,447	80,448	5,254	706	4,924	3,369	397	125,260	123,617	107,259	4,924	554	351	4,458		
Gasoline service stations.....	393	31,439	31,364	25,098	1,381	472	273	1,663	945	62,683	62,613	49,760	3,801	404	437	3,119		
Apparel and accessory stores.....	276	37,539	37,111	24,364	4,432	450	537	2,067	310	20,342	20,183	13,433	2,371	267	164	1,590		
Furniture, home furnishings, and equipment stores.....	479	46,797	46,411	32,765	3,751	448	599	1,868	380	32,343	31,719	21,779	2,079	303	285	3,821		
Eating and drinking places.....	2,092	84,451	83,664	45,546	13,381	2,308	2,379	6,990	773	39,519	39,265	20,517	6,556	1,096	1,077	3,911		
Other retail trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,306	164,697	163,455	123,164	(1)	1,891	1,650	10,190		
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Finance, insurance, and real estate.....	3,745	65,787	60,997	9,787	5,538	5,165	7,149	18,834	3,248	75,750	66,274	24,581	4,991	2,342	3,820	24,625		
Insurance agents, brokers, and service.....	175	8,576	8,511	2,612	697	68	107	2,661	279	13,142	13,006	2,921	2,255	119	180	4,452		
Real estate.....	2,609	33,548	33,147	591	2,264	4,887	6,991	6,253	2,503	31,445	30,698	3,820	2,212	2,193	3,587	10,744		
Finance, insurance, and real estate, not else- where classified.....	961	23,663	19,339	6,584	2,577	210	51	9,920	466	31,163	22,570	18,240	524	30	53	9,429		
Services.....	3,625	166,212	165,624	43,251	26,308	2,969	5,579	50,268	3,624	161,554	160,422	23,162	30,992	3,035	7,399	51,607		
Hotels, rooming houses, camps, and other lodg- ing places.....	420	11,192	11,189	4,370	1,754	621	1,231	1,24	365	9,896	9,755	1,818	1,082	447	2,158	711		
Personal services.....	992	34,692	34,589	10,546	6,270	779	1,751	5,695	1,162	35,001	34,572	6,432	9,034	845	2,297	4,714		
Laundries, laundry services, cleaning and dyeing plants.....	401	16,183	16,171	5,886	3,113	327	1,367	1,292	602	18,859	18,544	3,591	5,821	578	1,549	1,105		
Beauty and barber shops.....	448	6,523	6,485	318	1,699	116	153	2,083	335	6,019	5,958	523	2,083	120	132	879		
Other personal services.....	143	12,186	12,153	4,342	1,458	336	431	2,320	225	10,123	10,070	2,318	1,110	147	616	2,730		
Business services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	244	4,548	4,496	2,187	527	44	314	387		
Automobile and other repair services.....	853	31,942	31,696	19,231	2,820	489	437	4,520	508	3,901	12,882	5,928	1,589	158	440	2,163		
Automobile parking, repair, and services.....	573	26,124	25,890	16,889	1,460	319	274	3,508	407	6,689	6,672	3,699	1,086	110	408	1,470		
Repair services, except automobile.....	280	5,818	5,806	2,342	1,360	170	163	1,012	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Amusement and recreation services, including motion pictures.....	301	7,890	7,878	2,984	837	179	1,225	211	388	15,213	15,082	4,677	1,350	467	1,050	1,610		
Medical services.....	218	18,476	18,466	179	1,988	213	274	11,071	320	46,166	46,022	1,896	8,497	637	548	23,234		
Offices of physicians and surgeons.....	164	16,142	16,134	140	1,597	181	264	9,631	182	21,160	21,156	471	2,733	135	244	14,123		
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	138	25,006	24,866	1,425	5,764	502	304	9,111		
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Legal services.....	499	27,834	27,644	2,603	6,247	326	354	22,213	333	21,794	21,671	202	2,500	88	166	15,091		
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Accounting, auditing, and bookkeeping services.....	159	12,269	12,258	620	3,618	183	84	4,149	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
TEXAS, TOTAL																
All industries.....	57,292	5,187,313	5,043,578	3,293,426	351,328	75,380	169,485	486,289	26,367	2,273,190	2,216,135	1,506,939	173,200	34,572	70,383	218,070
Agriculture, forestry, and fisheries.....	10,152	475,554	455,548	316,774	5,262	9,137	30,098	32,278	4,931	209,922	203,190	140,120	2,915	3,802	12,108	13,345
Farms.....	9,039	326,530	309,390	199,721	2,562	8,262	28,423	24,799	4,865	134,803	128,714	81,863	1,488	1,550	10,521	9,771
Field crop farms.....	2,298	120,323	116,071	62,900	222	1,858	10,238	21,723	942	63,140	60,569	33,975	200	1,150	5,649	10,694
Fruit, tree nut, and vegetable farms.....	231	6,483	6,483	4,495	40	69	441	329	(1)	363	363	239	(1)	(1)	(1)	(1)
Livestock farms.....	5,488	183,272	168,276	123,022	1,396	5,932	13,439	4,230	2,911	56,130	52,806	38,565	367	1,860	3,956	235
Farms, not elsewhere classified.....	1,002	17,978	16,978	9,304	904	383	2,405	11,529	583	10,352	9,568	5,568	881	255	1,384	21,396
Other agriculture, forestry, and fisheries.....	1,113	147,324	146,158	117,053	7,479	875	3,675	7,479	786	75,119	74,476	58,257	1,427	1,587	1,587	3,574
Mining.....	2,409	253,299	234,342	124,541	6,149	7,691	24,291	26,457	403	49,614	46,632	20,216	2,063	2,182	4,082	23,077
Contract construction.....	3,798	580,418	570,611	459,160	11,970	6,887	10,958	41,784	1,433	280,105	276,068	226,492	5,860	4,263	4,263	17,790
General contractors.....	1,139	341,382	333,702	289,687	4,576	2,766	5,091	18,653	186,653	186,653	186,653	158,898	2,990	1,621	2,212	9,660
Special trade contractors.....	2,228	233,276	236,909	169,474	7,403	4,095	5,867	23,550	869	90,563	89,466	65,109	2,719	1,531	1,954	8,407
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	1,842	259,795	256,213	183,195	4,314	3,469	6,326	25,853	840	121,737	119,220	85,040	1,763	1,765	2,939	11,362
Food and kindred products.....	213	88,936	88,441	69,340	1,501	1,907	1,569	3,676	108	51,871	51,561	40,594	729	613	(1)	1,996
Lumber and wood products, except furniture.....	178	29,524	28,739	23,112	581	467	652	1,621	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries.....	383	33,933	33,737	19,377	277	655	1,117	5,798	157	9,638	9,613	5,848	184	160	163	1,424
Other manufacturing industries.....	1,068	107,402	105,246	71,366	1,955	1,440	2,988	14,758	487	45,648	44,073	26,996	814	743	1,582	7,169
Transportation, communication, electric, gas, and sanitary services.....	1,326	118,549	115,629	72,043	1,283	3,293	6,042	13,377	780	99,333	98,095	35,924	729	1,589	3,326	6,382
Motor freight transportation and warehousing.....	949	92,392	89,751	56,289	904	2,603	5,020	8,693	536	41,323	40,362	24,921	350	1,097	2,455	2,970
Terminals, and related services.....	377	26,157	25,878	15,754	379	690	1,022	4,684	244	18,010	17,733	11,003	379	492	871	3,412
Other transportation, communication, electric, gas, and sanitary services.....	13,211	2,578,725	2,541,563	2,037,119	163,851	19,410	24,413	110,399	6,639	1,203,811	1,185,556	943,619	81,264	8,984	12,394	48,639
Wholesale and retail trade.....	2,778	985,412	973,825	817,426	47,704	5,731	7,360	38,253	1,157	433,078	428,609	360,850	21,470	2,104	3,424	14,104
Groceries and related products.....	2,385	755,470	745,969	621,302	35,899	4,849	6,019	30,778	919	274,763	271,424	224,002	13,327	1,495	2,460	9,676
Other wholesale trade.....	10,684	1,590,609	1,565,047	1,217,380	116,081	13,674	17,045	71,947	4,534	769,698	755,912	582,002	59,763	6,879	8,970	34,376
Retail trade.....	707	94,787	90,432	68,569	8,111	1,287	2,318	3,390	428	60,722	57,541	43,713	5,298	973	1,983	7,214
General merchandise stores.....	1,636	349,249	347,053	292,430	17,837	1,744	2,840	11,127	826	198,360	197,526	166,387	9,923	973	1,639	7,152
Food stores.....	1,069	389,959	382,960	331,961	16,429	1,698	1,421	10,597	408	127,184	125,663	131,557	6,740	849	1,372	5,987
Automobile and truck dealers.....	1,304	120,693	120,418	93,360	9,019	1,274	978	5,486	555	32,693	32,693	41,557	4,326	387	379	1,987
Gasoline service stations.....	546	70,496	67,258	44,426	8,408	1,003	956	5,487	364	42,266	39,494	26,012	5,668	696	533	2,904
Apparel and accessory stores.....	778	58,049	56,870	38,157	3,327	652	1,126	4,136	385	24,300	24,060	15,833	2,117	308	340	2,494
Furniture, home furnishings, and equipment stores.....	1,042	69,977	69,666	44,023	14,746	1,343	1,608	4,430	742	43,160	43,056	21,136	8,886	658	950	2,633
Eating and drinking places.....	3,602	437,397	429,990	313,524	37,228	4,673	5,992	26,304	1,726	190,932	187,285	136,025	16,903	2,031	2,619	11,157
Other retail trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade not allocable.....	14,752	309,402	267,200	16,382	33,507	16,358	37,769	64,648	7,332	148,909	133,384	7,191	16,470	8,055	19,129	29,729
Finance, insurance, and real estate.....	1,301	76,639	74,164	5,549	15,846	828	1,552	26,105	456	22,263	22,056	3,126	5,054	233	390	7,923
Insurance agents, brokers, and service.....	1,099	163,389	151,185	7,956	12,064	12,868	34,143	21,484	5,473	81,409	75,825	3,126	7,194	6,408	17,269	10,473
Real estate.....	2,752	69,374	41,851	2,877	5,597	2,662	2,074	17,059	1,403	45,237	35,703	2,724	4,222	1,414	1,470	11,333
Finance, insurance, and real estate, not elsewhere classified.....	9,405	611,500	602,401	84,212	124,992	9,135	29,581	204,343	3,985	299,749	293,730	48,337	61,936	5,022	12,342	93,890
Services.....	678	30,197	29,312	5,109	5,604	1,480	5,415	84	331	17,214	16,772	3,525	3,511	918	2,613	3,825
Hotels, rooming houses, camps, and other lodging places.....	1,806	69,459	69,199	11,456	20,682	1,533	4,698	8,640	730	36,946	36,804	7,235	11,673	1,003	1,926	4,534
Personal services.....	804	34,851	34,749	5,723	9,493	725	3,684	1,454	20,851	20,785	4,332	6,374	3,915	541	1,344	1,341
Laundries, laundry services, cleaning and dyeing plants.....	201	12,767	12,714	1,775	1,833	476	246	4,280	290	1,320	1,265	(1)	(1)	161	135	1,576
Beauty and barber shops.....	201	12,767	12,714	1,775	1,833	352	668	2,906	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services.....	1,304	72,727	68,792	44,257	12,565	1,037	8,642	13,879	444	38,199	34,824	10,411	4,860	549	3,161	8,904
Business services.....	1,866	63,354	62,844	25,812	8,754	1,132	4,295	9,067	791	33,935	33,502	5,946	5,946	784	1,382	4,527
Automobile and other repair services.....	1,209	52,960	52,842	22,609	8,158	989	3,600	7,041	426	28,188	28,145	11,742	5,776	679	824	2,840
Automobile parking, repair, and services.....	657	10,394	10,002	3,803	596	143	695	2,026	365	5,747	5,357	1,862	170	105	558	1,687
Repair services, except automobile.....	565	13,490	13,267	3,114	2,418	412	1,491	2345	218	3,300	3,298	812	280	54	580	21,274
Amusement and recreation services, including motion pictures.....	1,142	157,392	156,692	10,664	29,454	1,642	2,297	56,793	567	73,507	72,996	6,263	14,377	812	1,303	34,448
Medical services.....	697	88,280	88,111	(1)	12,326	615	929	(1)	(1)	38,986	38,912	(1)	5,318	(1)	241	24,776
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	444	69,009	68,478	10,047	17,108	1,026	1,367	21,846	272	34,418	33,981	5,703	9,039	570	909	9,664
Educational services.....	1,074	130,390	129,370	7,036	23,918	934	1,389	73,792	505	65,979	65,479	(1)	1,211	(1)	(1)	805
Legal services.....	331	36,703	35,467	6,594	9,086	514	701	8,863	(1)	(1)	(1)	(1)	(1)	(1)	(1)	36,867
Engineering and architectural services.....	519	35,319	35,245	(1)	12,469	445	621	11,612	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	VIRGINIA																
																	DALLAS DISTRICT (Texas)																
																	DALLAS DISTRICT (Texas)																
All industries.....	30,925	2,814,123	2,727,443	1,786,487	178,128	40,808	98,902	268,219	14,294	953,551	937,851	554,197	81,430	18,002	34,543	125,077																	
Agriculture, forestry, and fisheries.....	5,221	265,632	252,358	176,654	2,347	5,335	17,990	18,933	2,529	63,493	62,034	40,209	407	1,600	4,599	4,162																	
Farms.....	4,874	193,227	180,676	117,858	1,074	4,938	15,028	15,028	2,294	49,553	48,489	30,938	88	1,312	4,107	2,987																	
Field crop farms.....	1,356	58,183	57,502	28,925	22	708	5,589	11,029	560	5,880	5,630	2,634	18	217	897	1,202																	
Fruit, tree nut, and vegetable farms.....	2,977	127,142	115,470	84,457	1,029	4,092	9,483	3,995	1,244	21,487	10,240	6,443	-	322	818	595																	
Livestock farms.....	419	6,423	3,726	3,726	23	118	721	2,287	246	11,831	11,778	6,756	70	626	2,134	2,640																	
Farms, not elsewhere classified.....	347	72,405	71,682	58,796	1,273	397	2,088	3,905	235	13,940	13,945	9,271	319	288	492	1,830																	
Other agriculture, forestry, and fisheries.....	2,006	203,685	187,660	104,325	4,086	5,509	20,209	23,380	254	16,105	16,097	6,223	2,493	401	929	1,175																	
Mining.....	2,365	300,313	294,543	232,668	6,110	3,714	6,695	23,994	1,100	150,918	150,083	119,821	3,008	2,069	3,262	10,930																	
Contract construction.....	633	154,729	150,166	130,789	1,586	1,145	2,789	6,580	378	108,100	107,538	89,360	1,809	1,090	2,128	6,646																	
General contractors.....	1,659	142,715	141,508	99,635	4,524	2,564	3,740	17,143	649	41,954	41,685	30,043	1,199	971	1,046	4,050																	
Special trade contractors.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Contractors not allocable.....	1,002	138,058	136,993	98,155	2,351	1,704	3,387	14,491	507	29,615	29,434	29,020	1,008	623	1,097	4,134																	
Manufacturing.....	105	21,065	20,880	20,746	772	294	682	1,680	(1)	15,639	15,531	11,947	119	194	409	1,659																	
Food and kindred products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Lumber and wood products, except furniture.....	226	24,295	24,126	13,329	93	495	954	4,374	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Printing, publishing, and allied industries.....	361	61,754	61,173	44,370	1,141	697	1,406	7,569	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Other manufacturing industries.....	581	61,754	61,173	44,370	1,141	697	1,406	7,569	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Transportation, communication, electric, gas, and sanitary services.....	546	59,216	57,534	36,119	554	1,704	2,716	6,995	253	18,616	18,509	10,249	464	481	760	2,880																	
Motor freight transportation and warehousing, terminals, and related services.....	413	51,069	49,389	31,368	554	1,506	2,565	5,723	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Wholesale and retail trade.....	6,872	1,374,914	1,356,007	1,093,500	82,587	10,426	12,019	61,760	3,707	432,788	428,100	324,069	35,226	3,994	4,505	25,239																	
Wholesale trade.....	1,621	552,334	545,216	456,576	26,234	3,627	3,936	24,149	403	108,799	108,070	87,799	7,880	852	859	4,567																	
Groceries and related products.....	155	71,627	70,671	59,650	3,662	273	377	3,799	97	37,303	37,121	31,486	1,797	244	247	1,512																	
Other wholesale trade.....	1,466	480,707	474,545	396,926	22,572	3,354	3,559	20,350	306	71,496	70,949	56,313	6,083	608	612	3,055																	
Retail trade.....	5,250	820,911	809,135	635,378	56,320	6,795	8,075	37,571	3,304	323,989	320,040	236,270	27,346	3,142	3,646	20,672																	
General merchandise stores.....	279	34,065	33,291	24,856	2,813	330	335	2,076	276	17,584	17,431	12,590	1,112	151	496	1,070																	
Food stores.....	810	150,888	149,527	126,343	8,014	771	1,201	3,602	293	42,844	42,613	35,093	2,276	293	306	1,731																	
Automobile and truck dealers.....	661	232,775	228,509	200,352	9,689	849	894	6,225	224	56,951	56,206	47,366	4,036	423	437	1,695																	
Gasoline service stations.....	749	68,052	67,919	52,503	4,693	887	599	3,499	523	49,526	49,397	40,236	3,036	313	258	1,816																	
Apparel and accessory stores.....	182	28,230	27,764	18,414	2,740	307	423	2,383	238	16,945	16,694	10,522	1,932	197	148	1,433																	
Furniture, home furnishings, and equipment stores.....	393	33,619	32,810	22,324	2,186	324	592	2,632	228	15,688	14,941	9,304	1,731	175	251	1,936																	
Eating and drinking places.....	300	26,817	26,610	12,887	5,860	685	658	1,807	661	45,926	45,101	23,513	8,082	782	1,154	5,139																	
Other retail trade.....	1,876	246,465	242,705	177,499	20,325	2,642	3,373	15,147	861	78,525	77,657	57,844	6,373	808	876	5,852																	
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Finance, insurance, and real estate.....	7,420	160,493	153,616	9,191	17,037	8,303	18,640	34,919	2,893	63,351	55,762	2,942	4,075	5,541	13,976	9,813																	
Insurance agents, brokers, and service.....	845	54,376	52,108	4,208	10,792	595	1,162	18,182	2,200	51,207	49,115	2,678	2,173	5,354	13,861	2,686																	
Real estate.....	5,226	81,980	75,360	4,830	4,870	6,460	16,874	11,011	2,200	51,207	49,115	2,678	2,173	5,354	13,861	2,686																	
Finance, insurance, and real estate, not else- where classified.....	1,349	24,137	23,618	153	1,375	1,248	604	5,726	544	9,249	3,786	-	1,299	146	52	5,741																	
Services.....	5,420	311,751	308,671	35,875	63,056	4,113	17,239	110,453	3,027	168,626	167,822	21,264	34,749	3,293	5,415	66,351																	
Hotels, rooming houses, camps, and other lodg- ing places.....	347	12,983	12,340	1,584	2,093	562	2,802	409	305	14,387	14,114	1,365	1,762	609	2,192	2,481																	
Personal services.....	1,076	32,516	32,395	4,201	9,009	530	2,772	4,306	667	18,812	18,755	1,197	5,729	508	1,229	3,882																	
Laundries, laundry services, cleaning and dyeing plants.....	487	14,000	13,964	1,391	3,119	184	2,340	113	271	10,896	10,889	446	3,951	348	898	1,399																	
Beauty and barber shops.....	511	14,521	14,471	1,473	5,441	295	211	2,904	317	5,329	5,322	169	1,575	95	111	1,823																	
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Business services.....	860	34,528	33,968	4,016	7,705	488	5,481	4,975	245	3,157	3,147	28	365	18	203	1,712																	
Automobile and other repair services.....	1,075	29,419	29,342	12,208	2,808	348	2,913	4,540	688	29,170	29,128	13,047	5,110	372	548	5,493																	
Automobile parking, repair, and services.....	783	24,772	24,697	10,267	2,382	310	2,776	4,201	323	20,213	20,177	10,206	3,464	217	365	3,369																	
Repair services, except automobile.....	292	4,647	4,645	1,941	426	38	137	8,957	365	8,957	8,951	2,841	1,646	155	183	2,124																	
Amusement and recreation services, including motion pictures.....	347	10,190	9,969	2,302	2,138	358	911	929	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Medical services.....	575	83,885	83,696	4,401	15,077	830	994	44,199	320	37,119	37,101	1,605	6,395	571	326	22,931																	
Offices of physicians and surgeons.....	403	49,294	49,199	57	7,008	374	536	32,017	190	20,972	20,967	-	3,454	279	205	14,078																	
Offices of dentists and dental surgeons.....	172	34,591	34,497	4,344	8,069	456	458	12,182	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Other medical services.....	569	64,611	63,891	5,825	10,597	424	584	36,925	398	39,509	39,483	1,860	7,303	692	478	22,635																	
Legal services.....	160	15,774	15,084	1,338	4,339	226	243	9,812	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Engineering and architectural services.....	387	27,821	27,771	347	9,972	347	537	9,812	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES.—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
WASHINGTON																
All industries.....	16,226	1,174,884	1,154,936	670,699	99,550	29,432	40,724	145,056	19,482	1,143,443	1,122,730	651,408	92,150	21,243	34,149	171,285
Agriculture, forestry, and fisheries.....	2,345	86,595	85,769	42,925	3,534	2,618	5,722	14,896	4,798	73,089	70,942	34,062	541	2,966	7,615	14,044
Farms.....	1,844	64,317	63,637	34,555	1,032	2,022	4,967	9,316	4,671	67,166	65,022	31,922	217	2,920	7,385	13,107
Field crop farms.....	395	13,388	13,380	4,373	136	712	1,368	4,597	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fruit, tree nut, and vegetable farms.....	741	26,767	26,700	16,028	609	754	1,774	3,286	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	585	20,605	20,434	12,933	37	479	1,676	3,906	3,812	53,642	52,192	23,041	68	2,516	6,154	11,703
Farms not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	566	9,717	9,165	6,483	137	(1)	567	924
Other agriculture, forestry, and fisheries.....	501	22,278	22,132	8,370	2,502	596	755	5,580	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	1,181	163,212	166,515	126,767	3,054	3,463	3,974	11,606	1,232	97,492	95,831	67,399	1,803	1,317	2,751	10,632
General contractors.....	599	124,284	122,663	93,421	2,447	2,263	2,910	10,051	409	54,274	52,889	40,314	739	751	1,552	2,849
Special trade contractors.....	503	40,314	40,240	23,752	602	1,123	1,061	1,470	750	40,556	40,280	25,312	1,064	491	1,110	7,289
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	1,021	79,028	77,947	53,968	1,733	2,484	2,718	5,888	927	107,650	106,792	89,487	548	1,273	2,614	10,334
Food and kindred products.....	96	22,638	22,453	17,106	271	816	1,407	1,407	318	58,592	57,918	48,956	119	393	1,377	3,856
Lumber and wood products, except furniture.....	659	37,104	36,386	24,239	942	1,283	1,881	2,831	229	10,100	10,066	6,787	41	232	278	1,453
Printing, publishing, and allied industries.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	266	19,286	19,108	12,623	520	385	340	1,650	270	31,324	31,185	20,830	385	522	655	3,785
Transportation, communication, electric, gas, and sanitary services.....	502	26,738	25,300	12,956	513	1,575	1,234	3,920	219	13,752	13,654	4,636	1,634	568	1,040	2,402
Major freight transportation and warehousing.....	246	19,060	18,195	9,676	513	1,385	645	2,420	170	11,075	11,015	3,070	1,634	504	856	1,821
Terminals, and related services.....	256	7,678	7,105	3,280	-	190	589	1,500	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	3,955	559,363	552,939	403,144	47,717	9,120	5,812	36,849	5,496	590,776	585,715	436,324	41,440	7,625	7,335	40,498
Wholesale and retail trade.....	830	165,966	164,232	120,079	10,492	2,135	1,554	8,611	823	166,539	165,184	130,222	9,504	1,525	1,491	9,527
Wholesale trade.....	178	54,022	53,727	43,204	3,796	752	582	3,065	168	39,168	38,487	31,941	1,792	140	319	3,557
Groceries and related products.....	652	111,944	110,503	88,875	6,696	1,383	962	5,546	1,658	127,371	126,137	96,741	7,712	1,385	1,172	5,970
Other wholesale trade.....	3,099	392,727	388,044	272,682	37,143	6,972	4,249	28,113	4,672	421,749	418,073	304,427	31,362	6,065	5,826	30,932
Retail trade.....	109	28,652	28,026	18,558	3,674	570	264	1,629	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Food stores.....	384	71,416	70,779	46,962	4,161	1,037	670	3,602	555	94,372	93,561	74,998	5,719	630	889	5,934
Automobile and truck dealers.....	196	64,080	62,998	51,541	4,563	676	301	1,640	211	54,454	53,910	45,020	3,749	388	204	1,661
Gasoline service stations.....	361	34,266	34,120	25,768	2,310	297	398	2,968	657	45,416	45,218	35,166	715	431	311	3,000
Apparel and accessory stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	324	18,135	18,125	11,815	1,640	175	154	1,845
Furniture, home furnishings, and equipment stores.....	282	26,611	26,205	16,638	2,828	396	232	2,905	199	18,687	18,224	11,584	2,313	243	272	1,804
Eating and drinking places.....	641	119,017	117,874	76,766	12,497	2,369	1,444	9,965	1,494	61,351	60,712	34,131	6,479	1,856	1,758	7,238
Other retail trade.....	1,016	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,055	98,645	97,863	68,931	8,120	1,738	1,619	7,577
Wholesale and retail trade not allocable.....	4,455	73,303	65,992	1,458	4,165	4,657	15,308	12,151	3,377	41,401	32,258	21,136	4,471	3,551	5,134	4,464
Finance, insurance, and real estate.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Insurance agents, brokers, and service.....	3,432	63,254	59,434	1,386	2,748	4,440	15,208	6,633	2,301	23,573	22,196	2,136	1,959	3,147	4,519	580
Real estate.....	899	5,140	1,662	72	76	96	73	3,463	929	11,130	3,394	-	1,025	363	544	1,490
Where classified.....	2,740	179,901	178,732	28,608	38,812	5,440	5,789	59,514	3,308	212,250	210,527	24,448	40,193	3,721	6,915	87,837
Hotels, rooming houses, camps, and other lodging places.....	298	8,552	8,387	2,663	888	544	1,619	2,160	366	14,544	13,943	4,946	1,884	719	989	1,055
Personal services.....	324	18,460	18,292	3,056	4,677	692	793	4,222	548	19,669	19,501	4,638	2,635	496	1,192	4,529
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	245	11,247	11,191	3,109	1,745	309	811	2,096
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	205	4,700	4,693	(1)	802	(1)	96	1,162
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	396	8,014	7,981	737	1,523	173	1,602	2,225
Automobile and other repair services.....	499	23,796	23,738	13,160	1,105	503	469	4,890	436	17,511	17,392	9,088	2,044	438	318	3,270
Automobile parking, repair, and services.....	425	24,119	23,062	12,663	1,077	484	368	4,243	290	13,356	13,222	7,889	1,232	329	128	2,204
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	271	4,926	4,918	591	574	211	519	1,472	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	556	59,225	59,202	1,863	15,873	1,690	1,532	23,777	652	71,027	70,669	2,043	14,426	939	1,046	36,125
Offices of physicians and surgeons.....	250	28,267	28,257	164	6,475	723	571	1,330	342	40,476	40,398	386	6,542	413	573	22,777
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-
Other medical services.....	276	27,019	27,006	1,561	8,860	884	941	7,859	310	30,551	30,271	1,657	7,864	526	473	13,348
Educational services.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal services.....	340	36,087	35,984	750	9,062	889	355	18,738	473	51,893	51,543	(1)	9,800	428	554	32,923
Engineering and architectural services.....	169	18,251	17,740	6,465	3,332	503	144	4,632	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nature of business not allocable.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data." U. S. totals include the 50 States and the District of Columbia.

ACTIVE PARTNERSHIPS

Table 18. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY STATES WITH MODERATE INDUSTRY COVERAGE

Selected industry	Alaska						Arizona						Arkansas					
	Number of partner- ships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)			
All Industries..... Agriculture, forestry, and fisheries..... Farms..... Other agriculture, forestry, and fisheries..... Contract construction..... General contractors..... Special trade contractors..... Contractors not allocable..... Manufacturing..... Transportation, communication, electric, gas, and sanitary services..... Wholesale and retail trade..... Wholesale trade..... Groceries and related products..... Other wholesale trade..... Retail trade..... Food stores..... Automobile and truck dealers..... Eating and drinking places..... Other retail trade..... Finance, insurance, and real estate..... Real estate..... Finance and insurance..... Services.....	1,311	78,447	41,449	3,213	10,330	7,189	433,214	231,202	20,238	40,255	8,789	860,169	589,962	25,696	84,762			
	(1)	(1)	-	(1)	(1)	1,005	94,673	57,214	6,002	2,846	2,082	146,325	79,725	12,446	23,032			
	(1)	(1)	-	(1)	(1)	925	90,611	54,860	5,935	1,774	1,909	108,225	49,016	11,455	20,312			
	(1)	(1)	(1)	(1)	(1)	400	35,027	24,851	388	3,070	351	48,946	36,699	1,931	4,728			
	(1)	(1)	(1)	(1)	(1)	115	14,473	11,679	101	1,169	118	34,826	27,442	1,440	2,183			
	(1)	(1)	(1)	(1)	(1)	285	20,554	13,172	287	1,901	184	13,426	9,091	393	2,438			
	-	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)		
	(1)	(1)	(1)	(1)	(1)	256	15,025	10,648	491	1,146	369	94,859	78,701	1,279	6,015			
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	165	7,591	3,954	507	877			
	394	39,629	24,653	1,053	4,136	1,567	177,998	125,779	2,259	10,175	3,127	470,424	372,795	4,422	22,142			
	37	6,407	5,085	52	475	399	46,578	34,295	680	1,999	429	146,575	122,964	1,382	4,248			
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	73	35,976	31,162	327	968			
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	356	110,599	91,802	1,055	3,280			
	357	33,222	19,568	1,001	3,661	1,168	131,420	91,484	1,579	8,176	2,698	323,849	249,831	3,040	17,894			
	(1)	(1)	(1)	(1)	(1)	54	19,203	15,687	185	1,851	360	79,952	69,373	276	2,240			
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	328	27,555	14,680	594	2,632			
	(1)	(1)	(1)	(1)	(1)	(1)	772	86,206	59,985	934	5,730	1,585	158,502	117,923	1,657	10,478		
258	1,858	597	562	2,223	2,455	31,145	188	6,804	2,455	1,418	16,052	1,067	1,921	5,749				
231	1,107	-	556	2,281	1,944	24,475	188	6,659	16	1,042	10,409	595	1,685	3,853				
(1)	(1)	(1)	(1)	(1)	(1)	511	6,670	-	145	2,439	376	472	236	1,896				
328	16,983	2,970	795	(1)	4,437	1,404	74,696	9,477	4,010	20,306	1,192	66,253	11,950	2,829	20,255			
District of Columbia																		
12,167	675,859	359,722	19,417	116,286	1,486	119,612	78,549	3,284	13,222	3,881	382,906	125,983	25,442	68,554				
360	17,101	10,280	1,045	2,037	342	10,407	6,647	938	1,302	-	-	-	-	-	-			
261	15,091	9,739	867	1,322	317	8,660	5,183	854	1,269	-	-	-	-	-	-			
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
1,500	63,826	37,274	2,005	14,412	(1)	(1)	(1)	(1)	(1)	(1)	38	19,565	16,675	34	1,482			
601	25,140	15,876	942	4,049	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
850	36,536	19,784	1,036	10,294	(1)	(1)	(1)	(1)	(1)	(1)	10	11,534	10,288	33	429			
(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-			
370	39,535	25,004	922	7,437	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
352	15,905	8,189	1,251	2,995	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
3,394	345,585	252,257	4,300	26,966	457	66,746	56,310	635	2,306	791	131,439	95,066	1,016	1,016	9,886			
334	60,912	50,087	500	3,595	32	33,579	30,410	153	1,577	40	17,968	12,896	125	1,054	1,054			
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
Other wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
Retail trade.....	3,060	284,673	202,170	3,800	23,371	425	33,167	25,900	482	2,149	751	113,471	82,170	891	8,832			
Food stores.....	561	67,669	55,264	1,360	4,365	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
Automobile and truck dealers.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			
Eating and drinking places.....	565	40,227	19,961	1,157	4,551	(1)	(1)	(1)	(1)	(1)	245	15,612	6,993	274	1,834			
Other retail trade.....	1,826	166,877	119,149	1,883	14,351	(1)	(1)	(1)	(1)	(1)	350	66,241	48,689	509	6,156			
Finance, insurance, and real estate.....	3,911	73,120	9,517	6,989	12,799	255	11,361	1,888	588	2,717	1,902	85,854	2,005	20,167	601			
Real estate.....	3,293	72,646	1,145	6,795	10,791	(1)	(1)	(1)	(1)	(1)	1,434	74,595	2,005	20,082	24,222			
Finance and insurance.....	618	25,474	8,372	194	2,008	(1)	(1)	(1)	(1)	(1)	468	11,259	-	85	4,823			
Services.....	2,230	120,445	17,127	2,767	50,728	254	12,127	1,342	346	4,441	1,027	136,990	7,157	3,973	55,002			

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY STATES WITH MODERATE INDUSTRY COVERAGE—Continued

Selected industry	Hawaii					Idaho					Maine				
	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	3,167	155,164	69,804	3,656	22,568	4,464	290,500	180,672	12,838	35,695	3,223	168,643	104,614	3,718	25,558
Agriculture, forestry, and fisheries.....	224	9,010	2,595	526	878	1,677	54,390	28,216	6,403	7,910	670	18,835	11,942	1,093	1,923
Farms.....	198	3,308	1,440	464	412	1,652	53,814	27,722	6,398	7,919	462	12,106	6,305	938	2,058
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	113	14,540	10,481	177	2138	314	51,563	43,588	786	4,443	(1)	(1)	(1)	(1)	(1)
General contractors.....	(1)	8,288	7,351	64	2178	121	45,298	39,642	576	3,377	(1)	(1)	(1)	(1)	(1)
Special trade contractors.....	(1)	(1)	(1)	(1)	(1)	193	6,265	3,946	210	1,066	(1)	(1)	(1)	(1)	(1)
Contractors not allocable.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing.....	61	19,229	12,367	108	3,271	238	17,891	12,269	930	1,361	212	20,214	13,580	357	3,009
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	7	4,696	1,853	497	618	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	883	61,745	36,710	863	4,592	867	116,655	87,555	1,903	6,217	1,028	83,332	64,309	849	6,199
Wholesale trade.....	(1)	(1)	(1)	(1)	(1)	132	37,464	28,007	1,976	1,976	(1)	(1)	(1)	(1)	(1)
Groceries and related products.....	(1)	(1)	(1)	(1)	(1)	24	14,637	10,858	132	994	(1)	(1)	(1)	(1)	(1)
Other wholesale trade.....	(1)	(1)	(1)	(1)	(1)	108	22,827	17,149	558	982	(1)	(1)	(1)	(1)	(1)
Retail trade.....	810	50,307	28,778	718	4,238	663	71,229	53,700	958	3,741	940	63,609	48,927	646	4,295
Food stores.....	165	11,853	8,304	196	778	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automobile and truck dealers.....	(1)	(1)	(1)	(1)	(1)	12	12,110	10,034	35	406	(1)	(1)	(1)	(1)	(1)
Eating and drinking places.....	295	17,953	6,522	298	1,334	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other retail trade.....	350	26,501	13,952	224	2,126	385	34,746	25,668	538	1,536	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	1,329	12,377	1,703	1,074	1,488	796	6,320	354	971	1,771	615	8,861	1,576	459	3,337
Real estate.....	794	10,594	1,703	1,074	738	526	3,413	2	851	724	457	2,406	349	411	137
Finance and insurance.....	535	1,783	-	750	750	270	3,107	352	(1)	1,047	(1)	(1)	(1)	(1)	(1)
Services.....	528	35,881	5,146	723	12,446	565	38,885	6,897	1,348	13,375	481	23,794	4,126	499	9,494
All industries.....	13,952	1,092,352	529,917	31,196	180,516	8,298	798,286	538,142	26,125	79,103	5,190	295,456	160,778	13,154	43,300
Agriculture, forestry, and fisheries.....	613	31,235	18,368	2,309	550	1,545	92,562	43,553	8,411	15,264	1,724	43,547	15,735	4,774	10,426
Farms.....	472	27,243	16,183	2,119	349	1,396	76,369	35,310	7,334	12,573	1,724	43,547	15,735	4,774	10,426
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	149	16,193	8,243	1,077	2,691	(1)	(1)	(1)	(1)	(1)
Contract construction.....	1,528	124,968	86,248	2,877	18,873	579	72,343	51,268	2,878	7,654	237	42,682	28,491	943	2,728
General contractors.....	399	6,797	5,065	1,368	9,636	275	55,016	40,774	2,175	4,244	106	31,548	21,977	515	950
Special trade contractors.....	1,122	53,790	34,885	1,469	7,695	280	16,301	10,058	376	3,097	(1)	(1)	(1)	(1)	(1)
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	824	70,990	48,931	1,496	8,315	197	62,519	47,175	2,022	4,115	187	22,321	14,351	1,413	1,733
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	4,649	450,349	337,267	4,000	40,454	2,732	466,974	380,667	4,071	18,975	1,289	121,739	90,148	1,303	7,974
Wholesale trade.....	886	184,781	143,774	992	16,016	273	147,323	107,323	850	3,754	153	19,229	16,010	161	960
Groceries and related products.....	135	60,450	31,174	169	2,088	41	25,286	12,167	180	831	(1)	(1)	(1)	(1)	(1)
Other wholesale trade.....	721	124,351	90,600	823	13,928	232	139,067	126,156	690	2,923	(1)	(1)	(1)	(1)	(1)
Retail trade.....	3,169	265,436	193,228	2,997	24,398	2,457	301,168	232,248	3,194	15,202	1,136	102,510	74,138	1,142	7,014
Food stores.....	695	83,700	68,403	728	5,399	485	74,334	62,374	622	2,315	123	18,272	15,312	173	943
Automobile and truck dealers.....	(1)	(1)	(1)	(1)	(1)	92	35,104	30,124	171	502	(1)	(1)	(1)	(1)	(1)
Eating and drinking places.....	495	20,785	10,488	377	2,551	(1)	(1)	(1)	(1)	(1)	497	19,326	9,997	506	1,522
Other retail trade.....	1,931	158,740	112,571	1,883	16,429	1,753	183,502	135,280	2,181	11,987	484	52,163	38,036	425	4,167
Finance, insurance, and real estate.....	3,702	225,346	12,694	14,527	41,788	1,826	32,570	790	5,512	11,095	695	9,785	-	1,695	3,615
Real estate.....	2,569	77,179	1,271	13,114	9,284	1,390	17,540	239	4,113	5,528	447	6,440	-	1,690	1,563
Finance and insurance.....	1,133	148,167	11,423	1,413	32,504	436	15,030	551	1,399	5,567	248	3,345	-	5	2,032
Services.....	3,018	181,316	23,259	5,340	69,625	1,330	59,439	6,848	2,513	22,893	859	50,297	10,402	2,620	15,929

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY STATES WITH MODERATE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Nebraska					Nevada					New Hampshire				
		Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
All industries..... Agriculture, forestry, and fisheries..... Farms..... Other agriculture, forestry, and fisheries..... Contract construction..... General contractors..... Special trade contractors..... Contractors not allocable..... Manufacturing..... Transportation, communication, electric, gas, and sanitary services..... Wholesale and retail trade..... Wholesale trade..... Groceries and related products..... Other wholesale trade..... Retail trade..... Food stores..... Automobile and truck dealers..... Eating and drinking places..... Other retail trade..... Finance, insurance, and real estate..... Real estate..... Finance and insurance..... Services.....	11,414	876,607	618,111	23,548	91,440	2,801	201,374	100,091	6,777	23,846	2,116	124,646	79,412	2,822	13,655	
	4,030	201,272	150,745	10,215	14,262	251	7,551	5,109	537	217	388	10,617	6,253	830	1,277	
	3,751	166,393	120,165	9,986	12,508	251	7,551	5,109	537	217	362	10,598	6,247	830	1,266	
	279	34,879	30,380	229	1,754	-	-	-	-	-	(1)	(1)	(1)	-	(1)	
	510	75,974	62,685	1,138	4,083	207	25,901	20,690	204	1,778	208	11,496	7,592	152	1,234	
	143	47,685	44,030	663	925	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	293	22,854	14,604	408	2,421	167	16,648	12,528	111	1,577	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	
	212	38,709	29,031	865	3,001	(1)	(1)	(1)	(1)	(1)	37	6,745	4,924	77	478	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	
	2,657	435,665	343,531	3,992	24,418	492	91,244	60,615	1,193	7,528	748	82,987	58,097	1,218	5,937	
	454	117,818	100,285	958	5,174	51	17,430	13,004	191	1,138	146	14,536	9,689	202	775	
	74	19,297	16,352	115	832	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	380	98,521	83,933	843	4,342	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	2,179	317,544	243,029	3,034	19,158	440	72,719	46,857	992	6,372	602	68,451	48,408	1,016	5,162	
	211	38,394	30,544	367	1,391	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	89	48,856	42,207	180	1,160	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	335	20,607	11,112	471	1,944	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	1,544	209,687	159,166	2,016	14,663	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	1,996	23,147	1,642	2,466	11,459	959	15,862	791	2,058	5,929	439	2,876	89	305	644	
1,675	13,425	1,125	2,351	4,655	836	14,602	(1)	2,051	5,620	413	2,619	89	290	460		
321	9,722	517	115	6,804	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
1,724	82,136	20,254	2,950	31,915	813	56,580	9,935	2,576	9,168	270	9,201	2,457	240	4,187		
North Dakota																
All industries..... Agriculture, forestry, and fisheries..... Farms..... Other agriculture, forestry, and fisheries..... Contract construction..... General contractors..... Special trade contractors..... Contractors not allocable..... Manufacturing..... Transportation, communication, electric, gas, and sanitary services..... Wholesale and retail trade..... Wholesale trade..... Groceries and related products..... Other wholesale trade..... Retail trade..... Food stores..... Automobile and truck dealers..... Eating and drinking places..... Other retail trade..... Finance, insurance, and real estate..... Real estate..... Finance and insurance..... Services.....	4,662	342,687	208,328	12,216	36,640	4,209	237,776	139,683	9,521	33,816	2,639	168,747	98,022	3,025	26,060	
	939	36,535	20,221	3,609	2,549	1,917	44,695	18,173	4,932	11,524	(1)	(1)	(1)	(1)	(1)	
	889	35,274	19,328	3,424	2,771	1,917	44,695	18,173	4,932	11,524	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	
	436	45,396	35,770	1,080	3,268	263	19,977	13,951	700	3,683	203	9,073	5,677	190	2,256	
	48	16,579	14,365	334	760	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	315	27,867	20,515	535	3,029	206	15,480	10,242	511	3,423	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	135	18,566	14,279	538	393	(1)	(1)	(1)	(1)	(1)	302	25,328	18,732	374	2,385	
	(1)	(1)	(1)	(1)	(1)	12	3,640	2,855	102	50	(1)	(1)	(1)	(1)	(1)	
	1,235	154,602	113,916	2,224	7,561	692	113,855	89,528	1,251	5,325	615	76,567	57,917	644	5,811	
	171	24,139	19,087	533	938	(1)	(1)	(1)	(1)	(1)	115	23,889	18,740	134	1,653	
	(1)	(1)	(1)	(1)	(1)	76	32,135	28,002	304	(1)	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	1,064	130,463	94,829	1,691	6,623	616	81,720	61,526	947	4,455	500	52,678	39,177	510	4,158	
	134	21,388	16,666	245	733	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	40	29,386	16,752	109	495	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	738	77,191	55,752	1,060	4,130	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	787	8,300	-	1,092	2,192	748	5,650	504	1,203	1,305	467	3,409	46	285	1,193	
689	1,083	-	1,070	1,629	498	4,295	165	1,201	628	403	2,178	-	264	1,852		
(1)	(1)	(1)	(1)	(1)	250	1,555	359	2	679	(1)	(1)	(1)	(1)	(1)		
864	49,312	3,951	1,667	16,559	463	37,802	6,526	869	10,564	804	40,759	9,472	671	12,633		

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY STATES WITH MODERATE INDUSTRY COVERAGE—Continued

Selected Industry	Number of partner- ships	South Carolina					South Dakota					Utah				
		Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
All Industries.....	7,106	589,679	393,403	11,826	72,360	5,232	302,822	205,372	10,333	30,897	5,063	381,719	227,231	14,923	39,168	
Agriculture, forestry, and fisheries.....	840	48,385	34,201	3,252	1,798	2,369	54,881	32,820	5,239	7,365	727	22,333	13,487	2,112	2,951	
Farms.....	754	35,816	23,776	2,921	1,755	2,343	53,597	31,552	5,221	7,366	727	22,333	13,487	2,112	2,951	
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	
Contract construction.....	551	58,205	46,099	810	4,775	173	45,074	36,356	558	1,477	554	66,932	53,928	1,439	3,120	
General contractors.....	250	40,667	33,977	506	1,773	74	43,804	35,607	542	1,131	93	39,775	35,723	909	31	
Special trade contractors.....	301	17,538	12,122	304	3,002	(1)	(1)	(1)	(1)	(1)	389	23,192	15,491	502	2,360	
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
Manufacturing.....	274	35,689	26,466	923	1,861	116	12,663	9,960	206	1,121	138	18,824	12,153	576	892	
Transportation, communication, electric, gas, and sanitary services.....	179	6,627	3,578	605	757	(1)	(1)	(1)	(1)	(1)	102	8,374	3,238	531	1,505	
Wholesale and retail trade.....	2,351	344,159	271,742	3,195	17,959	925	149,665	116,721	1,280	8,539	1,234	188,279	128,836	3,065	4,725	
Wholesale trade.....	420	121,614	101,445	1,062	4,714	147	60,843	48,766	423	3,000	236	58,695	41,140	1,030	5,632	
Groceries and related products.....	95	28,463	25,200	109	810	6	12,570	11,304	56	203	86	21,378	16,407	352	1,081	
Other Whole sale trade.....	325	93,151	76,245	953	3,904	141	48,273	37,462	373	2,797	150	37,317	24,733	678	4,551	
Retail trade.....	1,930	221,145	169,145	2,112	13,174	778	88,822	67,955	857	5,539	908	129,584	87,696	2,035	9,003	
Food stores.....	273	46,697	38,079	372	2,107	48	14,262	11,691	151	578	(1)	(1)	(1)	(1)	(1)	
Automobile and truck dealers.....	197	43,308	38,183	88	1,359	27	15,545	13,501	71	(1)	26	18,988	15,154	50	1,785	
Baking and drinking places.....	250	11,430	6,242	273	967	(1)	(1)	(1)	(1)	(1)	264	23,364	9,942	862	1,010	
Other retail trade.....	1,210	120,310	86,641	1,379	8,741	548	53,594	46,077	542	3,857	619	72,917	51,331	945	5,624	
Finance, insurance, and real estate.....	1,292	16,572	1,824	921	5,787	919	8,977	-	1,584	3,217	1,206	16,600	-	4,076	2,082	
Real estate.....	938	9,528	1,238	818	3,699	745	8,112	-	1,584	6,432	720	6,432	-	3,805	2,480	
Finance and insurance.....	354	7,044	586	103	2,088	(1)	(1)	-	-	(1)	486	10,168	-	271	1,598	
Services.....	1,594	79,184	9,553	2,120	38,565	531	25,850	6,587	1,073	8,225	973	44,154	6,766	2,295	14,380	
All Industries.....	2,023	95,571	66,142	2,714	7,109	8,709	284,101	175,910	9,257	33,959	2,983	192,790	120,120	8,216	13,088	
Agriculture, forestry, and fisheries.....	491	7,383	4,155	825	1,178	571	7,309	5,173	530	366	697	28,543	15,875	2,532	1,665	
Farms.....	491	7,383	4,155	825	1,178	545	5,395	3,531	512	521	697	28,543	15,875	2,532	1,665	
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
Contract construction.....	(1)	(1)	(1)	(1)	(1)	322	27,270	19,439	464	3,088	145	26,078	18,347	847	1,655	
General contractors.....	(1)	(1)	(1)	(1)	(1)	116	15,879	13,128	219	625	(1)	(1)	(1)	(1)	(1)	
Special trade contractors.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
Manufacturing.....	252	18,157	13,604	421	548	217	12,428	8,933	583	1,003	(1)	(1)	(1)	(1)	(1)	
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	247	8,525	4,731	442	1,284	(1)	(1)	(1)	(1)	(1)	
Wholesale and retail trade.....	376	46,806	36,340	550	2,211	1,692	159,549	122,239	1,477	9,339	787	84,558	63,236	1,162	4,385	
Wholesale trade.....	54	5,586	4,353	91	1,327	242	48,556	38,820	383	1,956	48	18,698	15,316	164	1,184	
Groceries and related products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
Other wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
Retail trade.....	322	41,220	31,987	459	2,538	1,450	110,993	83,417	1,094	7,383	687	63,709	46,414	903	3,140	
Food stores.....	(1)	(1)	(1)	(1)	(1)	360	36,504	30,493	405	1,231	91	19,038	15,059	161	1,064	
Automobile and truck dealers.....	(1)	(1)	(1)	(1)	(1)	6	4,646	4,000	16	110	(1)	(1)	(1)	(1)	(1)	
Baking and drinking places.....	(1)	(1)	(1)	(1)	(1)	221	6,644	3,529	28	931	(1)	(1)	(1)	(1)	(1)	
Other retail trade.....	(1)	(1)	(1)	(1)	(1)	863	63,799	45,395	645	5,111	426	35,162	23,960	638	1,785	
Finance, insurance, and real estate.....	468	2,079	144	297	442	1,746	9,475	350	1,756	3,578	618	6,579	76	1,356	1,608	
Real estate.....	393	1,515	144	272	175	1,377	7,767	267	1,587	2,990	541	4,289	43	1,307	1,304	
Finance and insurance.....	(1)	(1)	(1)	(1)	(1)	369	1,708	83	169	588	(1)	(1)	(1)	(1)	(1)	
Services.....	302	6,955	1,205	381	1,345	918	41,361	6,167	2,179	16,400	519	22,657	5,590	1,170	4,442	

*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Data for the industry division "Wholesale and retail trade" may exceed the sum of "Wholesale trade" and "Retail trade" totals due to the absence of the industry group "Wholesale and retail trade not allocable."

Data for the 23 States and the District of Columbia shown in this table are included in the United States totals of the preceding table.

Data for the industrial divisions of "Mining" and "Nature of business not allocable," when reported, are not shown separately because of high sampling variability. However, the data are included in the State totals.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	UNITED STATES, TOTAL		ALABAMA		ALASKA		ARIZONA		ARKANSAS		CALIFORNIA, TOTAL	
All industries.....	924,230	2,739,461	10,929	28,002	1,311	3,021	7,189	25,613	8,789	21,645	111,048	358,452
Agriculture, forestry, and fisheries.....	130,414	315,349	1,630	3,945	(1)	(1)	1,005	2,497	2,082	4,691	11,218	29,799
Farms.....	119,651	288,178	1,268	2,910	-	-	925	2,288	1,909	4,229	9,945	26,182
Field crop farms.....	31,517	81,312	285	691	-	-	342	811	1,175	2,682	2,066	5,513
Fruit, tree nut, and vegetable farms.....	11,793	30,919	(1)	(1)	-	-	149	323	-	-	4,273	12,138
Livestock farms.....	62,021	141,387	725	1,700	-	-	307	773	552	1,153	2,610	5,940
Farms, not elsewhere classified.....	14,320	34,560	(1)	(1)	-	-	(1)	(1)	(1)	(1)	996	2,591
Other agriculture, forestry, and fisheries...	10,763	27,171	362	1,035	(1)	(1)	(1)	(1)	(1)	(1)	1,273	3,617
Mining.....	14,151	97,589	(1)	(1)	(1)	(1)	2	7	(1)	(1)	859	5,476
Contract construction.....	60,441	135,224	649	1,399	(1)	(1)	400	830	351	816	6,966	16,182
General contractors.....	19,555	46,057	247	511	(1)	(1)	115	228	118	293	2,643	6,948
Special trade contractors.....	39,007	85,052	379	841	(1)	(1)	285	602	184	400	4,122	8,807
Contractors not allocable.....	1,879	4,115	(1)	(1)	-	-	-	-	(1)	(1)	201	427
Manufacturing.....	39,384	98,832	645	1,992	(1)	(1)	256	633	369	847	5,416	14,657
Food and kindred products.....	4,555	11,798	126	371	(1)	(1)	(1)	(1)	97	243	336	1,113
Lumber and wood products, except furniture...	6,655	15,941	190	440	-	-	(1)	(1)	105	232	309	721
Printing, publishing, and allied industries...	6,977	15,724	(1)	(1)	-	-	(1)	(1)	(1)	(1)	1,004	2,363
Other manufacturing industries.....	21,597	55,369	282	971	-	-	229	578	118	274	3,767	10,460
Transportation, communication, electric, gas, and sanitary services.....	16,662	38,345	150	326	(1)	(1)	(1)	(1)	165	368	1,640	3,710
Motor freight transportation and warehousing, terminals, and related services.....	10,821	23,653	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,042	2,291
Other transportation, communication, electric, gas, and sanitary services.....	5,841	14,692	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	598	1,419
Wholesale and retail trade.....	256,794	610,062	4,117	9,403	394	794	1,567	3,634	3,127	7,175	26,599	84,482
Wholesale trade.....	43,514	136,003	455	1,102	37	74	399	907	429	1,199	5,169	34,942
Groceries and related products.....	7,683	26,538	67	187	5	10	(1)	(1)	73	177	1,039	2,599
Other wholesalers.....	35,831	109,465	388	915	(1)	(1)	338	779	356	1,022	4,130	32,343
Retail trade.....	211,988	471,236	3,659	8,294	357	720	1,168	2,727	2,698	5,976	21,331	49,340
General merchandise stores.....	12,081	27,592	315	677	(1)	(1)	8	20	207	477	839	1,797
Food stores.....	33,289	74,410	460	1,070	(1)	(1)	54	112	425	903	3,235	7,914
Automobile and truck dealers.....	9,694	21,817	199	467	(1)	(1)	(1)	(1)	360	773	721	1,765
Gasoline service stations.....	26,742	57,652	424	888	(1)	(1)	183	369	276	574	2,234	5,079
Apparel and accessory stores.....	13,352	30,465	235	573	(1)	(1)	(1)	(1)	156	318	1,475	3,136
Furniture, home furnishings, and equipment stores.....	13,709	30,548	376	787	(1)	(1)	(1)	(1)	(1)	(1)	1,457	3,479
Eating and drinking places.....	44,187	97,368	427	979	(1)	(1)	275	686	328	701	5,269	11,591
Other retail stores.....	58,934	131,384	1,223	2,853	(1)	(1)	492	1,205	861	2,011	6,101	14,579
Wholesale and retail trade not allocable....	1,292	2,823	(1)	(1)	-	-	-	-	-	-	99	200
Finance, insurance, and real estate.....	233,205	999,315	1,429	5,088	258	772	2,455	14,249	1,418	4,823	36,168	147,240
Finance.....	45,359	353,477	234	1,917	(1)	(1)	437	2,667	(1)	(1)	6,213	46,242
Insurance agents, brokers, and service.....	12,495	32,527	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	907	2,213
Real estate.....	175,351	613,311	1,124	2,978	231	717	1,944	11,385	1,042	3,346	29,048	98,785
Services.....	171,996	441,497	2,163	5,523	328	790	1,404	3,515	1,192	2,734	22,110	56,643
Hotels, rooming houses, camps, and other lodging places.....	15,327	42,526	(1)	(1)	(1)	(1)	224	784	(1)	(1)	2,715	7,536
Personal services.....	36,761	80,470	583	1,247	-	-	(1)	(1)	303	676	4,286	9,623
Laundries, laundry services, cleaning and dyeing plants.....	14,931	33,675	257	589	-	-	(1)	(1)	(1)	(1)	1,677	4,028
Beauty and barber shops.....	15,311	32,484	279	564	-	-	(1)	(1)	(1)	(1)	2,227	4,804
Other personal services.....	6,519	14,311	(1)	(1)	-	-	(1)	(1)	(1)	(1)	382	791
Business services.....	17,149	43,147	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2,671	6,943
Automobile and other repair services.....	29,729	64,957	357	786	(1)	(1)	196	390	(1)	(1)	4,221	9,225
Automobile parking, repair, and services...	19,349	42,874	287	645	(1)	(1)	(1)	(1)	(1)	(1)	2,857	6,366
Repair services, except automobile.....	10,380	22,083	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,364	2,859
Amusement and recreation services, including motion pictures.....	13,806	43,571	(1)	(1)	-	-	(1)	(1)	(1)	(1)	1,722	5,386
Medical services.....	19,829	54,951	189	598	(1)	(1)	143	406	185	437	2,423	6,874
Offices of physicians and surgeons.....	11,246	29,401	(1)	(1)	-	-	94	240	(1)	(1)	1,247	3,340
Offices of dentists and dental surgeons...	1,240	2,597	-	-	-	-	-	-	-	-	70	183
Other medical services.....	7,343	22,953	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,106	3,351
Educational services.....	1,497	3,587	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Legal services.....	22,844	68,121	446	1,400	(1)	(1)	176	503	224	505	1,882	5,777
Engineering and architectural services.....	5,658	14,275	(1)	(1)	-	-	(1)	(1)	(1)	(1)	769	1,789
Accounting, auditing, and bookkeeping services.....	8,380	23,539	(1)	(1)	-	-	(1)	(1)	(1)	(1)	1,038	2,690
Other services.....	1,016	2,353	(1)	(1)	-	-	-	-	-	-	168	368
Nature of business not allocable.....	1,183	3,248	(1)	(1)	-	-	-	-	-	-	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	LOS ANGELES DISTRICT (California)		SAN FRANCISCO DISTRICT (California)		COLORADO		CONNECTICUT		DELAWARE		DISTRICT OF COLUMBIA	
All industries.....	62,106	209,528	48,942	148,924	12,749	37,267	12,167	34,727	1,486	6,348	3,881	17,544
Agriculture, forestry, and fisheries.....	3,626	10,150	7,592	19,649	2,453	5,785	360	832	342	810	-	-
Farms.....	3,020	8,256	6,925	17,926	2,302	5,445	261	634	317	757	-	-
Field crop farms.....	688	1,829	1,378	3,684	668	1,439	(1)	(1)	(1)	(1)	-	-
Fruit, tree nut, and vegetable farms.....	1,280	3,920	2,993	8,218	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Livestock farms.....	794	1,881	1,816	4,059	1,324	3,192	(1)	(1)	(1)	(1)	-	-
Farms, not elsewhere classified.....	258	626	738	1,965	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other agriculture, forestry, and fisheries...	606	1,894	667	1,723	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Mining.....	661	3,826	198	1,650	491	2,450	(1)	(1)	(1)	(1)	-	-
Contract construction.....	4,323	9,853	2,643	6,329	649	1,479	1,500	3,154	(1)	(1)	38	83
General contractors.....	1,493	3,736	1,150	3,212	256	602	601	1,293	(1)	(1)	(1)	(1)
Special trade contractors.....	2,701	5,834	1,421	2,973	345	781	850	1,763	(1)	(1)	10	24
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
Manufacturing.....	3,583	8,712	1,833	5,945	384	870	370	802	(1)	(1)	(1)	(1)
Food and kindred products.....	131	422	205	691	47	118	(1)	(1)	-	-	-	-
Lumber and wood products, except furniture...	(1)	(1)	194	414	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Printing, publishing, and allied industries...	613	1,434	391	929	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Other manufacturing industries.....	2,724	6,549	1,043	3,911	140	342	286	605	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	792	1,762	848	1,948	(1)	(1)	352	824	(1)	(1)	(1)	(1)
Motor freight transportation and warehousing, terminals, and related services.....	441	971	601	1,320	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Other transportation, communication, elec- tric, gas, and sanitary services.....	351	791	247	628	(1)	(1)	277	674	(1)	(1)	-	-
Wholesale and retail trade.....	13,723	52,897	12,876	51,585	3,257	7,308	3,394	7,261	457	927	791	2,302
Wholesale trade.....	3,047	28,864	2,122	6,078	721	1,635	334	757	32	73	40	124
Groceries and related products.....	566	1,366	473	1,233	141	294	(1)	(1)	(1)	(1)	(1)	(1)
Other wholesalers.....	2,481	27,498	1,649	4,845	580	1,341	225	464	(1)	(1)	(1)	(1)
Retail trade.....	10,626	23,932	10,705	25,408	2,512	5,625	3,060	6,504	425	854	751	2,178
General merchandise stores.....	465	973	374	824	154	315	(1)	(1)	(1)	(1)	(1)	(1)
Food stores.....	1,269	2,874	1,966	5,040	127	370	561	1,159	(1)	(1)	(1)	(1)
Automobile and truck dealers.....	431	1,021	290	744	126	342	(1)	(1)	(1)	(1)	(1)	(1)
Gasoline service stations.....	1,256	2,644	978	2,435	255	512	648	1,359	(1)	(1)	(1)	(1)
Apparel and accessory stores.....	803	1,644	672	1,492	(1)	(1)	189	410	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	831	2,033	626	1,446	277	580	(1)	(1)	(1)	(1)	-	-
Eating and drinking places.....	2,367	5,313	2,902	6,278	518	1,205	565	1,300	(1)	(1)	245	613
Other retail stores.....	3,204	7,430	2,897	7,149	904	1,945	758	1,587	(1)	(1)	226	468
Wholesale and retail trade not allocable....	(1)	(1)	49	99	(1)	(1)	-	-	-	-	-	-
Finance, insurance, and real estate.....	21,919	87,781	14,249	59,459	3,371	14,187	3,911	15,986	255	3,494	1,902	11,820
Finance.....	3,992	25,988	2,221	20,254	846	6,817	509	4,977	(1)	(1)	420	4,601
Insurance agents, brokers, and service.....	494	1,268	413	945	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate.....	17,433	60,525	11,615	38,260	2,354	6,955	3,293	10,016	(1)	(1)	1,434	7,123
Services.....	13,455	34,476	8,655	22,167	2,016	4,892	2,230	5,521	254	679	1,027	3,068
Hotels, rooming houses, camps, and other lodging places.....	1,384	4,093	1,331	3,443	(1)	(1)	(1)	(1)	(1)	(1)	132	436
Personal services.....	2,590	5,693	1,696	3,930	363	758	540	1,109	(1)	(1)	(1)	(1)
Laundries, laundry services, cleaning and dyeing plants.....	992	2,256	685	1,772	(1)	(1)	227	476	(1)	(1)	(1)	(1)
Beauty and barber shops.....	1,381	2,994	846	1,810	(1)	(1)	272	544	(1)	(1)	(1)	(1)
Other personal services.....	217	443	165	348	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Business services.....	1,842	4,832	829	2,111	249	557	401	1,191	(1)	(1)	(1)	(1)
Automobile and other repair services.....	2,551	5,628	1,670	3,597	243	512	324	671	(1)	(1)	(1)	(1)
Automobile parking, repair, and services...	1,716	3,825	1,141	2,541	(1)	(1)	250	523	(1)	(1)	(1)	(1)
Repair services, except automobile.....	835	1,803	529	1,056	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Amusement and recreation services, including motion pictures.....	1,251	3,630	471	1,756	311	767	124	345	(1)	(1)	(1)	(1)
Medical services.....	1,348	3,842	1,075	3,032	296	833	299	639	(1)	(1)	122	286
Offices of physicians and surgeons.....	699	1,827	548	1,513	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons...	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
Other medical services.....	618	1,929	488	1,422	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Legal services.....	1,152	3,651	730	2,126	176	576	261	811	(1)	(1)	356	1,377
Engineering and architectural services.....	470	1,016	299	773	(1)	(1)	(1)	(1)	(1)	(1)	16	59
Accounting, auditing, and bookkeeping services.....	629	1,611	409	1,079	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Nature of business not allocable.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	FLORIDA		GEORGIA		HAWAII		IDAHO		ILLINOIS, TOTAL		CHICAGO DISTRICT (Illinois)	
All industries.....	23,769	61,638	14,027	34,175	3,167	16,449	4,464	11,346	60,506	189,772	42,727	141,897
Agriculture, forestry, and fisheries.....	2,775	7,269	1,854	4,355	224	609	1,677	3,941	7,675	19,993	2,811	7,127
Farms.....	2,484	6,666	1,640	3,797	198	548	1,652	3,891	7,214	19,034	2,424	6,318
Field crop farms.....	(1)	(1)	370	938	(1)	(1)	407	1,008	3,387	9,891	889	2,339
Fruit, tree nut, and vegetable farms.....	1,470	4,105	(1)	(1)	(1)	(1)	264	579	(1)	(1)	(1)	(1)
Livestock farms.....	450	1,019	665	1,393	(1)	(1)	718	1,728	2,823	6,315	1,072	2,465
Farms, not elsewhere classified.....	410	1,186	430	1,016	(1)	(1)	263	576	808	2,017	340	874
Other agriculture, forestry, and fisheries...	291	603	214	558	(1)	(1)	(1)	(1)	461	959	387	809
Mining.....	(1)	(1)	(1)	(1)	-	-	-	-	386	1,074	170	513
Contract construction.....	1,669	3,606	1,195	2,507	113	258	314	730	3,182	6,882	2,031	4,345
General contractors.....	430	1,040	431	882	11	31	121	342	854	1,951	603	1,331
Special trade contractors.....	1,239	2,566	759	1,615	(1)	(1)	193	388	2,224	4,675	1,329	2,793
Contractors not allocable.....	-	-	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)
Manufacturing.....	592	1,362	714	1,647	61	130	238	536	1,913	5,143	1,470	4,030
Food and kindred products.....	64	133	105	224	(1)	(1)	(1)	(1)	310	789	178	495
Lumber and wood products, except furniture...	(1)	(1)	277	627	-	-	114	261	126	322	(1)	(1)
Printing, publishing, and allied industries...	248	617	(1)	(1)	(1)	(1)	(1)	(1)	285	632	205	460
Other manufacturing industries.....	160	351	270	659	(1)	(1)	(1)	(1)	1,192	3,400	1,001	2,878
Transportation, communication, electric, gas, and sanitary services.....	427	944	297	631	(1)	(1)	7	14	939	2,067	561	1,230
Motor freight transportation and warehousing, terminals, and related services.....	202	406	295	627	(1)	(1)	(1)	(1)	685	1,465	388	816
Other transportation, communication, electric, gas, and sanitary services.....	225	538	(1)	(1)	-	-	(1)	(1)	254	602	(1)	(1)
Wholesale and retail trade.....	6,066	12,750	4,629	10,485	883	2,186	867	1,926	15,667	35,988	10,705	24,604
Wholesale trade.....	953	2,113	783	2,018	(1)	(1)	132	297	2,909	7,043	2,301	5,470
Groceries and related products.....	238	531	119	299	(1)	(1)	(1)	(1)	382	961	291	717
Other wholesalers.....	715	1,582	664	1,719	(1)	(1)	108	230	2,527	6,082	2,010	4,753
Retail trade.....	5,113	10,637	3,841	8,457	810	1,973	663	1,485	12,715	28,846	8,373	19,067
General merchandise stores.....	413	866	249	604	(1)	(1)	(1)	(1)	745	1,621	577	1,234
Food stores.....	662	1,380	669	1,426	165	427	(1)	(1)	1,742	3,926	1,258	2,869
Automobile and truck dealers.....	358	747	368	774	-	-	12	29	545	1,188	269	602
Gasoline service stations.....	766	1,525	601	1,322	(1)	(1)	(1)	(1)	1,728	3,637	1,064	2,260
Apparel and accessory stores.....	507	1,069	233	513	-	-	(1)	(1)	857	1,978	669	1,571
Furniture, home furnishings, and equipment stores.....	298	607	203	410	(1)	(1)	(1)	(1)	587	1,536	361	911
Eating and drinking places.....	721	1,510	274	650	295	713	(1)	(1)	2,758	6,520	1,897	4,611
Other retail stores.....	1,388	2,933	1,244	2,758	(1)	(1)	182	399	3,753	8,440	2,278	5,009
Wholesale and retail trade not allocable.....	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	6,259	20,829	2,703	8,377	1,329	11,911	796	2,650	20,005	89,120	16,759	77,642
Finance.....	1,388	6,587	247	2,160	535	6,398	222	1,306	4,130	33,470	3,573	29,340
Insurance agents, brokers, and service.....	272	639	274	639	-	-	(1)	(1)	887	2,972	441	1,713
Real estate.....	4,599	13,603	2,182	5,578	794	5,513	526	1,248	14,988	52,678	12,745	46,589
Services.....	5,931	14,605	2,613	6,117	528	1,293	565	1,549	10,666	29,333	8,195	22,332
Hotels, rooming houses, camps, and other lodging places.....	1,080	3,283	(1)	(1)	(1)	(1)	(1)	(1)	1,069	3,774	864	3,214
Personal services.....	1,093	2,389	551	1,281	(1)	(1)	(1)	(1)	2,189	5,011	1,552	3,485
Laundries, laundry services, cleaning and dyeing plants.....	401	871	(1)	(1)	-	-	(1)	(1)	1,062	2,453	770	1,743
Beauty and barber shops.....	543	1,128	248	645	(1)	(1)	(1)	(1)	693	1,481	547	1,163
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	434	1,077	235	579
Business services.....	328	757	300	629	(1)	(1)	(1)	(1)	1,172	2,928	1,050	2,657
Automobile and other repair services.....	973	2,111	376	760	(1)	(1)	(1)	(1)	1,370	3,007	1,165	2,583
Automobile parking, repair, and services...	622	1,290	322	652	(1)	(1)	(1)	(1)	714	1,608	640	1,459
Repair services, except automobile.....	351	821	(1)	(1)	(1)	(1)	(1)	(1)	656	1,399	525	1,124
Amusement and recreation services, including motion pictures.....	543	1,228	(1)	(1)	(1)	(1)	(1)	(1)	1,084	3,760	759	2,497
Medical services.....	585	1,375	395	879	61	219	(1)	(1)	933	2,373	800	1,972
Offices of physicians and surgeons.....	428	1,033	331	712	(1)	(1)	(1)	(1)	535	1,345	490	1,236
Offices of dentists and dental surgeons...	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	319	871	231	579
Educational services.....	(1)	(1)	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)
Legal services.....	827	2,131	483	1,389	(1)	(1)	(1)	(1)	1,685	4,997	1,072	3,484
Engineering and architectural services.....	(1)	(1)	158	354	(1)	(1)	(1)	(1)	461	1,197	406	1,036
Accounting, auditing, and bookkeeping services.....	221	654	(1)	(1)	(1)	(1)	(1)	(1)	485	1,412	357	1,064
Other services.....	-	-	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)
Nature of business not allocable.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	SPRINGFIELD DISTRICT (Illinois)		INDIANA		IOWA		KANSAS		KENTUCKY		LOUISIANA	
All industries.....	17,779	47,875	19,166	48,865	23,742	59,089	12,975	34,633	16,315	42,273	10,890	31,502
Agriculture, forestry, and fisheries.....	4,864	12,866	2,592	6,331	10,819	25,683	3,682	9,040	3,154	7,203	1,638	4,469
Farms.....	4,790	12,716	2,508	6,163	10,486	25,005	3,405	8,362	3,006	6,884	1,366	3,843
Field crop farms.....	2,498	7,552	822	2,056	2,754	7,616	1,029	2,789	1,210	2,824	692	2,257
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	1,751	3,850	1,026	2,341	7,161	15,979	1,958	4,586	1,361	2,998	554	1,322
Farms, not elsewhere classified.....	468	1,143	555	1,531	522	1,387	394	914	387	966	(1)	(1)
Other agriculture, forestry, and fisheries...	(1)	(1)	(1)	(1)	333	678	277	678	(1)	(1)	272	626
Mining.....	216	561	259	770	(1)	(1)	344	1,002	662	3,042	191	772
Contract construction.....	1,151	2,537	1,471	3,363	969	2,074	527	1,108	1,264	2,768	721	1,733
General contractors.....	251	620	478	1,083	304	688	186	415	391	852	247	634
Special trade contractors.....	895	1,882	993	2,280	640	1,336	341	693	800	1,747	469	1,089
Contractors not allocable.....	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Manufacturing.....	442	1,113	697	1,624	615	1,788	308	832	491	1,120	423	1,229
Food and kindred products.....	(1)	(1)	55	126	171	543	(1)	(1)	110	225	97	360
Lumber and wood products, except furniture...	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	165	492
Printing, publishing, and allied industries...	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	(1)	(1)	441	1,075	297	926	(1)	(1)	185	460	160	375
Transportation, communication, electric, gas, and sanitary services.....	378	837	328	733	378	781	213	456	276	633	313	775
Motor freight transportation and warehousing, terminals, and related services.....	297	649	243	563	328	656	139	283	225	501	(1)	(1)
Other transportation, communication, elec- tric, gas, and sanitary services.....	81	188	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	204	509
Wholesale and retail trade.....	4,961	11,384	6,440	14,454	4,568	10,270	3,369	7,531	5,524	13,260	3,095	7,136
Wholesale trade.....	608	1,573	861	2,347	970	2,305	626	1,463	906	2,373	751	1,951
Groceries and related products.....	91	244	178	461	127	300	80	189	117	346	234	621
Other wholesalers.....	517	1,329	683	1,886	843	2,005	546	1,274	789	2,027	517	1,330
Retail trade.....	4,342	9,779	5,498	11,945	3,573	7,915	2,741	6,063	4,594	10,839	2,343	5,183
General merchandise stores.....	168	387	319	815	(1)	175	381	337	805	171	426	426
Food stores.....	484	1,057	730	1,591	347	734	277	628	574	1,203	554	1,214
Automobile and truck dealers.....	276	586	285	592	168	376	152	320	217	475	83	182
Gasoline service stations.....	664	1,377	848	1,760	519	1,072	513	1,108	654	1,400	188	376
Apparel and accessory stores.....	188	407	437	1,064	425	1,204	(1)	(1)	254	564	(1)	(1)
Furniture, home furnishings, and equipment stores.....	226	625	453	926	140	290	185	386	293	702	(1)	(1)
Eating and drinking places.....	861	1,909	1,231	2,595	594	1,265	481	1,175	751	2,039	383	807
Other retail stores.....	1,475	3,431	1,195	2,602	1,237	2,677	831	1,804	1,514	3,651	744	1,631
Wholesale and retail trade not allocable....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	2,248	11,478	3,565	12,312	4,306	13,291	2,203	8,742	2,291	7,913	2,297	9,623
Finance.....	558	4,130	766	4,418	570	2,653	342	2,367	267	1,724	489	4,417
Insurance agents, brokers, and service.....	447	1,259	398	869	448	1,409	348	1,428	247	564	(1)	(1)
Real estate.....	2,243	6,089	2,401	7,025	3,288	9,229	1,513	4,947	1,777	5,625	1,783	5,137
Services.....	2,470	7,001	3,814	9,278	2,037	5,028	2,329	5,922	2,605	6,238	2,212	5,765
Hotels, rooming houses, camps, and other lodging places.....	205	560	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	637	1,526	1,177	2,512	354	760	514	1,153	760	1,764	537	1,165
Laundries, laundry services, cleaning and dyeing plants.....	292	710	621	1,302	(1)	(1)	(1)	(1)	276	754	224	488
Beauty and barber shops.....	(1)	(1)	320	661	(1)	(1)	(1)	(1)	(1)	(1)	240	504
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	266	578	(1)	(1)
Business services.....	(1)	(1)	266	560	180	457	341	783	296	765	211	541
Automobile and other repair services.....	205	424	752	1,707	535	1,149	344	765	523	1,117	275	587
Automobile parking, repair, and services...	(1)	(1)	459	1,020	265	560	(1)	(1)	300	671	(1)	(1)
Repair services, except automobile.....	(1)	(1)	293	687	270	589	(1)	(1)	223	446	(1)	(1)
Amusement and recreation services, including motion pictures.....	325	1,263	(1)	(1)	(1)	(1)	268	635	316	774	218	499
Medical services.....	132	401	455	1,222	319	826	176	513	232	527	266	814
Offices of physicians and surgeons.....	(1)	(1)	341	857	(1)	(1)	(1)	(1)	(1)	(1)	202	620
Offices of dentists and dental surgeons....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	612	1,513	532	1,599	307	948	310	883	238	673	408	1,316
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	-	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Nature of business not allocable.....	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners
	MAINE		MARYLAND		MASSACHUSETTS		MICHIGAN		MINNESOTA		MISSISSIPPI	
All industries.....	3,223	8,238	11,351	32,707	13,952	43,516	35,352	100,816	20,292	51,811	8,298	21,436
Agriculture, forestry, and fisheries.....	670	1,558	883	2,027	613	1,365	2,642	5,760	6,750	15,824	1,545	4,021
Farms.....	462	988	679	1,569	472	1,059	2,335	5,091	6,497	15,267	1,396	3,461
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	293	612	1,716	4,222	566	1,619
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	396	813	(1)	(1)	(1)	(1)
Livestock farms.....	254	535	382	864	(1)	(1)	1,156	2,607	4,192	9,695	661	1,456
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	490	1,054	515	1,202	(1)	(1)
Other agriculture, forestry, and fisheries...	(1)	(1)	204	458	(1)	(1)	307	669	253	557	149	560
Mining.....	-	-	(1)	(1)	(1)	(1)	243	1,189	(1)	(1)	(1)	(1)
Contract construction.....	(1)	(1)	921	1,970	1,528	3,277	2,767	6,783	1,065	2,325	579	1,311
General contractors.....	(1)	(1)	244	540	339	759	868	2,639	361	803	275	664
Special trade contractors.....	(1)	(1)	677	1,430	1,142	2,424	1,845	4,036	678	1,470	280	599
Contractors not allocable.....	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	212	524	387	836	824	1,798	1,916	4,617	878	2,085	197	776
Food and kindred products.....	(1)	(1)	91	211	(1)	(1)	162	391	(1)	(1)	33	85
Lumber and wood products, except furniture...	(1)	(1)	(1)	(1)	(1)	(1)	375	838	180	402	(1)	(1)
Printing, publishing, and allied industries...	(1)	(1)	(1)	(1)	(1)	(1)	271	661	222	496	(1)	(1)
Other manufacturing industries.....	(1)	(1)	210	449	(1)	(1)	1,108	2,727	328	868	67	419
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	201	486	212	447	658	1,415	203	433	(1)	(1)
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	151	311	(1)	(1)	455	961	(1)	(1)	(1)	(1)
Other transportation, communication, elec- tric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	203	454	(1)	(1)	-	-
Wholesale and retail trade.....	1,028	2,279	3,335	7,210	4,049	8,778	12,626	28,153	4,465	10,006	2,732	6,047
Wholesale trade.....	88	207	313	764	856	1,903	2,175	5,327	525	1,285	273	662
Groceries and related products.....	(1)	(1)	62	170	135	306	406	917	52	117	41	120
Other wholesalers.....	(1)	(1)	251	594	721	1,597	1,769	4,410	473	1,168	232	542
Retail trade.....	940	2,072	2,998	6,398	3,169	6,827	10,336	22,539	3,939	8,719	2,457	5,381
General merchandise stores.....	(1)	(1)	265	558	(1)	(1)	430	977	208	551	358	766
Food stores.....	(1)	(1)	526	1,115	695	1,672	1,853	4,117	529	1,069	485	1,090
Automobile and truck dealers.....	(1)	(1)	145	304	(1)	(1)	467	1,028	209	589	92	192
Gasoline service stations.....	(1)	(1)	359	726	518	1,081	1,192	2,532	482	993	417	932
Apparel and accessory stores.....	(1)	(1)	(1)	(1)	(1)	(1)	489	1,051	191	474	203	444
Furniture, home furnishings, and equipment stores.....	(1)	(1)	(1)	(1)	(1)	(1)	527	1,146	223	487	(1)	(1)
Eating and drinking places.....	(1)	(1)	657	1,371	495	1,059	2,766	5,739	571	1,233	(1)	(1)
Other retail stores.....	(1)	(1)	858	1,900	938	1,887	2,612	5,949	1,526	3,323	580	1,305
Wholesale and retail trade not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	615	2,272	3,131	14,329	3,702	20,417	7,862	35,471	3,432	12,642	1,826	5,924
Finance.....	(1)	(1)	444	5,142	884	9,931	2,286	17,712	742	4,517	266	1,499
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	249	743	524	1,207	(1)	(1)	(1)	(1)
Real estate.....	457	1,295	2,614	9,006	2,569	9,743	5,052	16,552	2,494	7,609	1,390	4,061
Services.....	481	1,131	2,410	5,657	3,018	7,421	6,638	17,428	3,399	8,271	1,330	3,171
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	433	1,463	520	1,138	(1)	(1)
Personal services.....	(1)	(1)	456	916	519	1,062	1,417	3,209	672	1,468	339	703
Laundries, laundry services, cleaning and dyeing plants.....	-	-	(1)	(1)	(1)	(1)	722	1,749	250	599	(1)	(1)
Beauty and barber shops.....	-	-	(1)	(1)	284	568	514	1,092	275	550	(1)	(1)
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	(1)	(1)	182	378	381	1,130	513	1,110	245	565	(1)	(1)
Automobile and other repair services.....	(1)	(1)	449	1,004	495	1,013	1,241	2,815	600	1,360	291	580
Automobile parking, repair, and services...	(1)	(1)	306	644	236	472	819	1,850	379	894	(1)	(1)
Repair services, except automobile.....	-	-	(1)	(1)	259	541	422	965	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	(1)	(1)	265	636	354	779	801	2,607	270	809	(1)	(1)
Medical services.....	(1)	(1)	211	576	278	636	959	2,883	500	1,351	162	491
Offices of physicians and surgeons.....	(1)	(1)	91	216	108	291	507	1,471	341	983	(1)	(1)
Offices of dentists and dental surgeons...	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	379	1,265	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-	-	-
Legal services.....	(1)	(1)	348	932	344	1,155	778	2,231	378	1,022	(1)	(1)
Engineering and architectural services...	-	-	216	548	159	447	211	446	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	-	-	(1)	(1)	205	563	211	513	213	550	(1)	(1)
Other services.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Nature of business not allocable.....	-	-	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	MISSOURI		MONTANA		NEBRASKA		NEVADA		NEW HAMPSHIRE		NEW JERSEY	
All industries.....	23,261	65,525	5,190	13,847	11,414	27,302	2,801	7,723	2,116	4,700	31,065	83,371
Agriculture, forestry, and fisheries.....	5,195	12,771	1,724	4,052	4,030	9,258	251	510	388	830	1,466	3,279
Farms.....	5,069	12,050	1,724	4,052	3,751	8,640	251	510	362	778	1,192	2,581
Field crop farms.....	1,688	4,550	621	1,467	905	2,267	(1)	(1)	-	-	(1)	(1)
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	315	709
Livestock farms.....	2,838	6,243	879	2,039	2,481	5,492	(1)	(1)	310	674	513	1,065
Farms, not elsewhere classified.....	421	963	(1)	(1)	341	808	(1)	(1)	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries...	126	721	-	-	279	618	-	-	(1)	(1)	274	698
Mining.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Contract construction.....	1,330	3,832	237	541	510	1,098	207	468	208	420	2,433	5,377
General contractors.....	441	1,007	106	252	143	297	(1)	(1)	(1)	(1)	717	1,681
Special trade contractors.....	840	2,727	(1)	(1)	293	652	167	338	(1)	(1)	1,642	3,546
Contractors not allocable.....	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Manufacturing.....	847	2,049	187	406	212	435	(1)	(1)	37	81	1,529	3,799
Food and kindred products.....	48	102	(1)	(1)	48	143	(1)	(1)	-	-	94	240
Lumber and wood products, except furniture...	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries...	345	890	-	-	(1)	(1)	-	-	-	-	350	808
Other manufacturing industries.....	354	852	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,029	2,589
Transportation, communication, electric, gas, and sanitary services.....	339	722	75	150	(1)	(1)	(1)	(1)	-	-	657	1,530
Motor freight transportation and warehousing, terminals, and related services.....	264	536	(1)	(1)	(1)	(1)	(1)	(1)	-	-	433	905
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	-	-	-	-	-	-	224	625
Wholesale and retail trade.....	6,717	15,191	1,289	2,866	2,657	5,989	492	1,259	748	1,670	8,967	19,575
Wholesale trade.....	970	2,354	153	391	454	978	51	102	146	454	1,472	3,462
Groceries and related products.....	168	389	(1)	(1)	74	163	7	14	(1)	(1)	327	772
Other wholesalers.....	802	1,965	(1)	(1)	380	815	44	88	(1)	(1)	1,145	2,690
Retail trade.....	5,694	12,730	1,136	2,475	2,179	4,962	440	1,153	602	1,216	7,421	15,964
General merchandise stores.....	488	1,155	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	395	860
Food stores.....	782	1,699	123	256	211	507	(1)	(1)	(1)	(1)	1,279	2,791
Automobile and truck dealers.....	324	685	(1)	(1)	89	203	(1)	(1)	(1)	(1)	142	306
Gasoline service stations.....	845	2,184	(1)	(1)	361	738	(1)	(1)	(1)	(1)	1,045	2,214
Apparel and accessory stores.....	398	808	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	459	987
Furniture, home furnishings, and equipment stores.....	292	632	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	410	867
Eating and drinking places.....	1,104	2,362	497	1,150	335	706	(1)	(1)	(1)	(1)	1,996	4,182
Other retail stores.....	1,461	3,205	193	398	817	1,972	(1)	(1)	(1)	(1)	1,695	3,757
Wholesale and retail trade not allocable....	53	107	-	-	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Finance, insurance, and real estate.....	4,918	21,321	695	3,030	1,996	5,891	959	3,052	439	1,062	10,030	35,534
Finance.....	922	10,504	(1)	(1)	(1)	(1)	(1)	(1)	-	-	1,601	9,756
Insurance agents, brokers, and service.....	286	684	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	385	883
Real estate.....	3,710	10,133	447	1,416	1,675	4,294	836	2,782	413	1,010	8,044	24,895
Services.....	3,807	9,294	859	2,330	1,724	3,864	813	2,262	270	585	5,933	14,152
Hotels, rooming houses, camps, and other lodging places.....	257	640	298	1,095	(1)	(1)	226	537	(1)	(1)	439	984
Personal services.....	772	1,675	(1)	(1)	400	878	251	948	(1)	(1)	1,378	2,840
Laundries, laundry services, cleaning and dyeing plants.....	526	1,129	(1)	(1)	248	548	(1)	(1)	-	-	397	856
Beauty and barber shops.....	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	897	1,813
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	376	791	(1)	(1)	(1)	(1)	(1)	(1)	-	-	583	1,426
Automobile and other repair services.....	713	1,558	(1)	(1)	440	938	(1)	(1)	(1)	(1)	1,324	2,996
Automobile parking, repair, and services...	541	1,213	(1)	(1)	319	693	(1)	(1)	(1)	(1)	834	1,933
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	490	1,063
Amusement and recreation services, including motion pictures.....	294	734	(1)	(1)	(1)	(1)	(1)	(1)	-	-	220	517
Medical services.....	581	1,586	(1)	(1)	269	716	(1)	(1)	(1)	(1)	455	1,438
Offices of physicians and surgeons.....	357	994	(1)	(1)	161	457	(1)	(1)	-	-	311	870
Offices of dentists and dental surgeons...	(1)	(1)	-	-	-	-	-	-	-	-	(1)	(1)
Other medical services.....	170	479	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	120	519
Educational services.....	-	-	-	-	-	-	-	-	-	-	(1)	(1)
Legal services.....	497	1,505	(1)	(1)	272	641	(1)	(1)	(1)	(1)	909	2,427
Engineering and architectural services.....	140	358	(1)	(1)	(1)	(1)	(1)	(1)	-	-	142	342
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-	410	1,035
Other services.....	-	-	(1)	(1)	-	-	-	-	-	-	(1)	(1)
Nature of business not allocable.....	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partner-ships	Partners	Partner-ships	Partners	Partner-ships	Partners	Partner-ships	Partners	Partner-ships	Partners	Partner-ships	Partners
	NEW MEXICO		NEW YORK, TOTAL		ALBANY DISTRICT (New York)		BROOKLYN DISTRICT (New York)		SUFFALO DISTRICT (New York)		MANHATTAN DISTRICT (New York)	
All industries.....	4,662	11,278	97,594	350,993	7,791	18,544	31,594	92,430	19,369	51,220	38,840	188,799
Agriculture, forestry, and fisheries.....	939	2,490	4,810	11,037	1,172	2,764	575	1,390	2,914	6,584	149	299
Farms.....	889	2,268	4,285	9,964	1,099	2,617	396	1,010	2,739	6,234	(1)	(1)
Field crop farms.....	(1)	(1)	79	181	-	-	(1)	(1)	(1)	(1)	-	-
Fruit, tree nut, and vegetable farms.....	-	-	717	1,880	(1)	(1)	(1)	(1)	373	972	(1)	(1)
Livestock farms.....	620	1,535	2,853	6,491	879	2,055	(1)	(1)	1,874	4,187	(1)	(1)
Farms, not elsewhere classified.....	(1)	(1)	636	1,412	(1)	(1)	(1)	(1)	414	896	(1)	(1)
Other agriculture, forestry, and fisheries....	(1)	(1)	525	1,073	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	154	432	454	2,178	(1)	(1)	(1)	(1)	200	567	204	1,338
Contract construction.....	436	967	5,096	11,072	615	1,355	1,840	3,966	1,164	2,523	1,477	3,228
General contractors.....	48	105	1,430	3,327	(1)	(1)	478	1,087	417	926	384	962
Special trade contractors.....	315	691	5,568	7,549	464	1,003	1,337	2,829	723	1,549	1,044	2,168
Contractors not allocable.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	135	350	5,489	12,801	423	960	1,761	4,165	737	1,658	2,568	6,018
Food and kindred products.....	8	16	223	520	-	-	(1)	(1)	152	343	21	58
Lumber and wood products, except furniture...	(1)	(1)	258	629	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries...	(1)	(1)	921	2,086	(1)	(1)	(1)	(1)	224	448	399	918
Other manufacturing industries.....	(1)	(1)	4,087	9,566	(1)	(1)	(1)	(1)	235	563	2,116	4,978
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	2,012	4,563	(1)	(1)	789	1,794	405	889	745	1,733
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	1,206	2,653	(1)	(1)	434	938	303	634	396	934
Other transportation, communication, elec- tric, gas, and sanitary services.....	(1)	(1)	806	1,910	-	-	355	856	(1)	(1)	349	799
Wholesale and retail trade.....	1,235	2,727	26,410	57,639	2,480	5,463	8,942	19,060	5,937	13,005	9,051	20,111
Wholesale trade.....	171	373	5,310	12,362	425	904	1,158	2,674	576	1,270	3,151	7,514
Groceries and related products.....	(1)	(1)	821	1,931	(1)	(1)	266	660	106	255	303	698
Other wholesalers.....	(1)	(1)	4,489	10,431	(1)	(1)	892	2,014	470	1,015	2,848	6,816
Retail trade.....	1,064	2,354	20,864	44,777	2,055	4,559	7,744	16,306	5,288	11,566	5,777	12,346
General merchandise stores.....	(1)	(1)	688	1,521	(1)	(1)	329	705	(1)	(1)	(1)	(1)
Food stores.....	134	304	4,716	10,220	371	871	2,020	4,278	883	2,009	1,442	3,062
Automobile and truck dealers.....	40	84	315	649	(1)	(1)	125	254	155	322	11	24
Gasoline service stations.....	182	365	1,952	4,165	244	490	599	1,246	826	1,839	283	590
Apparel and accessory stores.....	(1)	(1)	1,589	3,534	(1)	(1)	635	1,347	240	508	543	1,214
Furniture, home furnishings, and equipment stores.....	(1)	(1)	1,367	2,866	(1)	(1)	445	945	329	679	471	973
Eating and drinking places.....	(1)	(1)	5,018	10,733	488	1,020	1,747	3,615	1,513	3,270	1,270	2,828
Other retail stores.....	372	873	5,219	11,089	537	1,175	1,844	3,916	1,205	2,632	1,633	3,366
Wholesale and retail trade not allocable.....	-	-	236	500	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	787	2,024	33,235	189,880	1,540	4,538	12,183	47,687	3,994	16,071	15,518	121,584
Finance.....	(1)	(1)	7,572	62,781	(1)	(1)	2,616	14,780	621	5,570	4,188	41,380
Insurance agents, brokers, and service.....	(1)	(1)	1,159	2,613	(1)	(1)	(1)	(1)	373	803	539	1,316
Real estate.....	689	1,776	24,504	124,486	1,295	3,291	9,418	32,609	3,000	9,698	10,791	78,888
Services.....	864	2,057	19,941	61,282	1,464	3,268	5,429	13,922	4,018	9,923	9,030	34,169
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	1,230	3,951	276	557	252	691	345	735	357	1,968
Personal services.....	(1)	(1)	4,340	9,400	249	524	1,587	3,503	830	1,796	1,674	3,577
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	1,585	3,579	(1)	(1)	675	1,515	316	726	491	1,132
Beauty and barber shops.....	(1)	(1)	1,813	3,809	(1)	(1)	641	1,374	388	818	662	1,348
Other personal services.....	(1)	(1)	942	2,012	(1)	(1)	271	614	(1)	(1)	521	1,097
Business services.....	(1)	(1)	2,010	6,118	(1)	(1)	497	1,163	374	1,120	1,041	3,591
Automobile and other repair services.....	(1)	(1)	2,384	5,081	293	588	692	1,409	681	1,575	718	1,509
Automobile parking, repair, and services...	(1)	(1)	1,412	3,113	244	490	337	699	438	1,089	393	835
Repair services, except automobile.....	(1)	(1)	972	1,968	(1)	(1)	355	710	243	486	325	674
Amusement and recreation services, including motion pictures.....	98	196	1,501	10,016	(1)	(1)	352	708	243	533	857	8,677
Medical services.....	78	157	2,198	7,467	167	429	765	3,610	682	1,697	584	1,731
Offices of physicians and surgeons.....	54	108	930	2,739	(1)	(1)	290	1,241	410	939	137	328
Offices of dentists and dental surgeons....	-	-	353	740	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	915	3,988	(1)	(1)	352	2,099	248	710	265	1,030
Educational services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	(1)	(1)	3,563	10,925	225	509	820	1,858	546	1,598	1,972	6,960
Engineering and architectural services.....	(1)	(1)	574	1,524	(1)	(1)	(1)	(1)	(1)	(1)	352	918
Accounting, auditing, and bookkeeping services.....	(1)	(1)	1,678	5,855	(1)	(1)	202	427	(1)	(1)	1,262	4,791
Other services.....	-	-	331	676	-	-	(1)	(1)	(1)	(1)	208	432
Nature of business not allocable.....	-	-	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners
	NORTH CAROLINA		NORTH DAKOTA		OHIO, TOTAL		CINCINNATI DISTRICT (Ohio)		CLEVELAND DISTRICT (Ohio)		OKLAHOMA	
All industries.....	18,144	45,589	4,209	12,290	37,463	103,954	14,535	39,524	22,928	64,430	12,030	31,029
Agriculture, forestry, and fisheries.....	2,335	6,113	1,917	4,806	3,591	8,561	1,372	3,450	2,219	5,111	1,649	3,621
Farms.....	2,124	5,627	1,917	4,806	3,292	7,872	1,273	3,229	2,019	4,643	1,471	3,238
Field crop farms.....	1,053	2,940	1,219	3,223	705	1,701	(1)	(1)	542	1,228	557	1,202
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Livestock farms.....	693	1,678	523	1,203	1,468	3,494	680	1,626	788	1,808	827	1,816
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	898	2,137	381	958	517	1,179	(1)	(1)
Other agriculture, forestry, and fisheries...	211	486	-	-	299	689	(1)	(1)	(1)	(1)	178	383
Mining.....	(1)	(1)	(1)	(1)	787	5,639	459	3,472	328	2,167	583	2,562
Contract construction.....	1,193	2,671	263	562	2,992	6,596	1,298	2,789	1,694	3,807	983	2,175
General contractors.....	466	1,012	(1)	(1)	878	1,872	379	805	499	1,067	333	726
Special trade contractors.....	727	1,659	206	445	2,015	4,502	894	1,934	1,121	2,568	626	1,401
Contractors not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	816	2,009	88	192	1,301	3,158	467	1,181	834	1,977	336	794
Food and kindred products.....	(1)	(1)	(1)	(1)	113	252	85	196	(1)	(1)	61	160
Lumber and wood products, except furniture...	350	804	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries..	(1)	(1)	(1)	(1)	273	619	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	254	677	(1)	(1)	762	1,932	228	603	(1)	(1)	235	530
Transportation, communication, electric, gas, and sanitary services.....	375	908	(1)	(1)	476	1,052	(1)	(1)	303	610	210	430
Motor freight transportation and warehousing, terminals, and related services.....	325	783	(1)	(1)	328	683	(1)	(1)	229	462	186	382
Other transportation, communication, elec- tric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	6,652	14,896	692	1,564	10,938	24,331	4,199	9,431	6,739	14,900	3,871	8,712
Wholesale trade.....	1,142	2,702	76	240	1,189	3,312	543	1,670	645	1,642	734	1,753
Groceries and related products.....	151	362	(1)	(1)	138	309	58	151	79	158	82	180
Other wholesalers.....	991	2,340	42	121	1,051	3,003	485	1,519	566	1,484	652	1,573
Retail trade.....	5,435	12,019	616	1,324	9,700	20,896	3,656	7,761	6,045	13,135	3,113	6,911
General merchandise stores.....	473	1,115	(1)	(1)	360	800	(1)	(1)	250	556	231	495
Food stores.....	1,021	2,214	(1)	(1)	1,325	2,819	456	912	870	1,907	386	828
Automobile and truck dealers.....	367	795	(1)	(1)	193	441	57	139	136	302	224	493
Gasoline service stations.....	882	1,848	(1)	(1)	1,591	3,314	695	1,507	897	1,807	443	942
Apparel and accessory stores.....	373	898	(1)	(1)	499	1,323	200	425	299	898	172	396
Furniture, home furnishings, and equipment stores.....	382	883	(1)	(1)	556	1,116	(1)	(1)	377	756	408	1,007
Eating and drinking places.....	669	1,567	(1)	(1)	2,849	6,103	937	1,966	1,912	4,137	226	476
Other retail stores.....	1,268	2,699	(1)	(1)	2,327	4,980	1,022	2,208	1,304	2,772	1,023	2,274
Wholesale and retail trade not allocable....	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	2,563	8,881	748	3,937	9,481	35,781	3,392	11,365	6,089	24,416	1,838	6,752
Finance.....	360	2,413	(1)	(1)	1,766	13,182	501	3,181	1,265	10,001	463	2,659
Insurance agents, brokers, and service.....	261	632	(1)	(1)	784	1,850	238	529	546	1,321	(1)	(1)
Real estate.....	1,942	5,836	498	1,621	6,931	20,749	2,653	7,655	4,278	13,094	1,181	3,538
Services.....	4,100	9,797	463	1,122	7,771	18,535	3,175	7,394	4,596	11,141	2,536	5,935
Hotels, rooming houses, camps, and other lodging places.....	414	932	(1)	(1)	226	701	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	1,080	2,376	(1)	(1)	1,838	3,911	726	1,575	1,112	2,336	445	956
Laundries, laundry services, cleaning and dyeing plants.....	453	1,035	(1)	(1)	679	1,524	257	610	422	914	247	515
Beauty and barber shops.....	472	1,005	-	-	686	1,418	242	511	444	907	(1)	(1)
Other personal services.....	155	336	-	-	473	969	227	454	246	515	(1)	(1)
Business services.....	323	822	(1)	(1)	755	1,625	381	832	374	793	243	486
Automobile and other repair services.....	790	1,676	(1)	(1)	1,310	2,833	517	1,057	793	1,776	468	989
Automobile parking, repair, and services...	586	1,240	(1)	(1)	743	1,678	246	515	497	1,163	322	687
Repair services, except automobile.....	(1)	(1)	(1)	(1)	567	1,155	271	542	296	613	(1)	(1)
Amusement and recreation services, including motion pictures.....	285	806	-	-	652	1,450	203	505	449	945	(1)	(1)
Medical services.....	503	1,330	122	387	1,045	2,616	495	1,179	550	1,437	296	672
Offices of physicians and surgeons.....	411	1,045	6	16	641	1,681	267	639	374	1,042	157	345
Offices of dentists and dental surgeons....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other medical services.....	(1)	(1)	(1)	(1)	281	689	(1)	(1)	(1)	(1)	139	327
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Legal services.....	446	1,171	(1)	(1)	1,057	3,075	391	1,146	666	1,929	400	1,107
Engineering and architectural services.....	(1)	(1)	(1)	(1)	422	1,117	229	565	193	552	134	379
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	389	1,028	207	483	182	545	(1)	(1)
Other services.....	-	-	-	-	(1)	(1)	-	-	(1)	(1)	-	-
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners
	OREGON		PENNSYLVANIA, TOTAL		PHILADELPHIA DISTRICT (Pennsylvania)		PITTSBURGH DISTRICT (Pennsylvania)		RHODE ISLAND		SOUTH CAROLINA	
All industries.....	13,197	33,612	50,392	140,117	30,332	82,079	20,060	58,038	2,639	6,188	7,106	17,834
Agriculture, forestry, and fisheries.....	2,524	5,628	3,106	6,967	1,846	4,280	1,260	2,687	(1)	(1)	840	1,886
Farms.....	2,396	5,370	2,693	6,009	1,561	3,581	1,132	2,428	(1)	(1)	754	1,714
Field crop farms.....	488	1,079	(1)	(1)	(1)	(1)	(1)	(1)	-	-	402	927
Fruit, tree nut, and vegetable farms.....	517	1,255	309	670	260	572	(1)	(1)	-	-	(1)	(1)
Livestock farms.....	1,171	2,567	1,408	3,070	694	1,525	714	1,545	(1)	(1)	251	557
Farms, not elsewhere classified.....	220	469	769	1,668	474	1,055	295	613	-	-	(1)	(1)
Other agriculture, forestry, and fisheries...	(1)	(1)	413	958	285	699	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	(1)	(1)	1,532	7,103	454	1,448	1,078	5,655	(1)	(1)	(1)	(1)
Contract construction.....	864	2,010	4,099	8,747	2,563	5,416	1,536	3,331	203	407	551	1,306
General contractors.....	396	989	1,080	2,355	479	1,005	601	1,350	(1)	(1)	250	628
Special trade contractors.....	463	1,011	2,935	6,198	2,049	4,340	886	1,858	(1)	(1)	301	678
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
Manufacturing.....	1,178	2,787	2,762	7,047	1,779	4,696	983	2,351	302	714	274	708
Food and kindred products.....	123	276	484	1,213	316	808	168	405	(1)	(1)	(1)	(1)
Lumber and wood products, except furniture...	745	1,834	251	504	(1)	(1)	184	370	-	-	143	300
Printing, publishing, and allied industries...	(1)	(1)	381	1,191	228	812	(1)	(1)	-	-	(1)	-
Other manufacturing industries.....	206	445	1,646	4,139	1,168	2,942	478	1,197	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	268	731	1,147	3,032	462	1,139	685	1,893	(1)	(1)	179	385
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	641	1,430	281	612	360	818	-	-	(1)	(1)
Other transportation, communication, elec- tric, gas, and sanitary services.....	(1)	(1)	506	1,602	(1)	(1)	325	1,075	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	3,181	7,256	18,424	41,508	11,301	25,620	7,123	15,888	615	1,388	2,351	5,606
Wholesale trade.....	576	1,270	3,129	7,665	2,108	5,281	1,015	2,384	115	244	420	972
Groceries and related products.....	84	183	588	1,349	458	1,091	(1)	(1)	(1)	(1)	95	198
Other wholesalers.....	492	1,087	2,565	6,316	1,650	4,190	915	2,126	(1)	(1)	325	774
Retail trade.....	2,604	5,984	15,246	33,702	9,140	20,203	6,106	13,499	500	1,144	1,930	4,631
General merchandise stores.....	194	427	563	1,255	297	621	266	634	(1)	(1)	(1)	(1)
Food stores.....	379	872	2,550	5,729	1,598	3,641	952	2,088	(1)	(1)	273	688
Automobile and truck dealers.....	122	340	551	1,185	283	608	268	577	(1)	(1)	197	423
Gasoline service stations.....	240	507	1,145	2,350	752	1,540	393	810	(1)	(1)	(1)	(1)
Apparel and accessory stores.....	(1)	(1)	1,119	2,497	843	1,914	276	583	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	255	584	1,146	2,687	667	1,528	479	1,159	(1)	(1)	223	472
Eating and drinking places.....	568	1,201	4,515	10,026	2,423	5,346	2,092	4,680	(1)	(1)	250	510
Other retail stores.....	769	1,887	3,657	7,973	2,277	5,005	1,380	2,968	(1)	(1)	705	1,480
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Finance, insurance, and real estate.....	2,840	9,397	9,748	43,016	6,003	25,242	3,745	17,774	407	1,094	1,292	4,202
Finance.....	735	3,305	1,897	19,568	936	10,420	961	9,148	(1)	(1)	(1)	(1)
Insurance agents, brokers, and service.....	231	662	538	1,265	363	839	175	426	(1)	(1)	(1)	(1)
Real estate.....	1,874	5,430	7,313	22,183	4,704	13,983	2,609	8,200	403	930	938	2,739
Services.....	2,317	5,727	9,549	22,647	5,924	14,238	3,625	8,409	804	1,965	1,594	3,643
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	806	1,828	386	919	420	909	(1)	(1)	(1)	(1)
Personal services.....	402	886	2,635	5,633	1,643	3,454	992	2,179	218	438	466	1,055
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	922	2,066	521	1,168	401	898	(1)	(1)	(1)	(1)
Beauty and barber shops.....	(1)	(1)	1,221	2,511	773	1,546	448	965	(1)	(1)	294	662
Other personal services.....	(1)	(1)	492	1,056	349	740	143	316	(1)	(1)	(1)	(1)
Business services.....	162	381	929	2,061	820	1,840	(1)	(1)	(1)	(1)	(1)	(1)
Automobile and other repair services.....	425	949	2,068	4,457	1,215	2,561	853	1,896	(1)	(1)	202	485
Automobile parking, repair, and services...	254	534	1,450	3,148	877	1,859	573	1,289	(1)	(1)	(1)	(1)
Repair services, except automobile.....	(1)	(1)	618	1,309	338	702	280	607	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	(1)	(1)	673	1,777	372	1,097	301	680	(1)	(1)	(1)	(1)
Medical services.....	327	905	759	1,828	541	1,344	218	484	(1)	(1)	369	812
Offices of physicians and surgeons.....	201	572	491	1,145	327	805	164	340	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons...	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Other medical services.....	(1)	(1)	217	581	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Legal services.....	459	1,323	1,003	3,186	504	1,817	499	1,369	(1)	(1)	236	601
Engineering and architectural services.....	(1)	(1)	215	513	166	386	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	375	1,093	216	599	159	494	(1)	(1)	(1)	(1)
Other services.....	-	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Nature of business not allocable.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners
	SOUTH DAKOTA		TENNESSEE		TEXAS, TOTAL		AUSTIN DISTRICT (Texas)		DALLAS DISTRICT (Texas)		UTAH	
All industries.....	5,232	13,018	18,605	46,541	57,292	165,463	26,367	74,562	30,925	90,901	5,063	14,475
Agriculture, forestry, and fisheries.....	2,369	5,709	2,506	5,586	10,152	25,307	4,931	11,627	5,221	13,680	727	1,974
Farms.....	2,343	5,657	2,041	4,507	9,039	21,524	4,165	9,835	4,874	11,689	727	1,974
Field crop farms.....	671	1,648	484	1,099	2,298	5,753	942	2,601	1,356	3,152	(1)	(1)
Fruit, tree nut, and vegetable farms.....	-	-	(1)	(1)	251	557	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	1,448	3,411	1,222	2,640	5,488	12,944	2,511	5,639	2,977	7,305	439	1,014
Farms, not elsewhere classified.....	(1)	(1)	311	720	1,002	2,270	583	1,307	419	963	(1)	(1)
Other agriculture, forestry, and fisheries....	(1)	(1)	465	1,079	1,113	3,783	766	1,792	347	1,991	-	-
Mining.....	(1)	(1)	183	1,169	2,409	16,025	403	1,607	2,006	14,418	129	437
Contract construction.....	173	357	1,132	2,582	3,798	8,213	1,433	3,078	2,365	5,135	554	1,254
General contractors.....	74	157	530	1,299	1,139	2,618	506	1,100	633	1,518	93	275
Special trade contractors.....	(1)	(1)	592	1,253	1,528	5,332	869	1,862	1,659	3,470	389	835
Contractors not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	116	251	705	1,715	1,842	5,157	840	2,746	1,002	2,411	138	410
Food and kindred products.....	(1)	(1)	119	357	213	632	108	323	105	309	(1)	(1)
Lumber and wood products, except furniture....	-	-	204	423	178	426	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries..	-	-	138	367	383	1,046	157	403	226	643	(1)	(1)
Other manufacturing industries.....	(1)	(1)	244	568	1,068	3,053	487	1,792	581	1,261	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	306	664	1,326	3,146	780	1,862	546	1,284	102	410
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	205	414	949	2,245	536	1,251	413	994	(1)	(1)
Other transportation, communication, elec- tric, gas, and sanitary services.....	-	-	(1)	(1)	377	901	244	611	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	925	2,018	6,829	15,642	13,511	32,602	6,639	15,985	6,872	16,617	1,234	2,954
Wholesale trade.....	147	401	1,041	2,576	2,778	7,035	1,157	2,907	1,621	4,128	236	546
Groceries and related products.....	6	16	302	695	393	997	238	596	155	401	86	186
Other wholesalers.....	141	385	739	1,881	2,385	6,038	919	2,311	1,466	3,727	150	360
Retail trade.....	778	1,617	5,762	12,987	10,684	25,444	5,434	12,958	5,250	12,486	998	2,408
General merchandise stores.....	(1)	(1)	637	1,489	707	1,932	428	1,069	279	863	(1)	(1)
Food stores.....	48	99	1,044	2,378	1,636	3,702	826	1,900	810	1,802	(1)	(1)
Automobile and truck dealers.....	27	64	397	947	1,069	2,553	408	979	661	1,574	(1)	(1)
Gasoline service stations.....	(1)	(1)	945	1,990	1,304	2,901	555	1,241	749	1,660	207	438
Apparel and accessory stores.....	(1)	(1)	310	697	546	1,309	364	779	182	530	(1)	(1)
Furniture, home furnishings, and equipment stores.....	(1)	(1)	380	908	778	1,645	385	795	393	850	(1)	(1)
Eating and drinking places.....	(1)	(1)	773	1,645	1,042	3,105	742	2,291	300	814	264	624
Other retail stores.....	210	440	1,306	2,933	3,602	8,497	1,726	3,904	1,876	4,393	134	290
Wholesale and retail trade not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Finance, insurance, and real estate.....	919	3,115	3,248	10,648	14,752	51,240	7,332	27,377	7,420	23,863	1,206	4,236
Finance.....	(1)	(1)	466	3,302	2,752	14,159	1,403	7,440	1,349	6,719	409	1,920
Insurance agents, brokers, and service.....	(1)	(1)	279	622	1,301	3,250	456	1,122	845	2,128	(1)	(1)
Real estate.....	745	1,996	2,503	6,724	10,699	39,831	5,473	18,815	5,226	15,016	720	2,162
Services.....	531	1,168	3,624	8,391	9,405	23,578	3,985	10,232	5,420	13,346	973	2,800
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	365	811	678	1,614	331	740	347	874	(1)	(1)
Personal services.....	(1)	(1)	1,162	2,485	1,806	3,918	730	1,532	1,076	2,386	(1)	(1)
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	602	1,313	804	1,814	317	686	487	1,128	(1)	(1)
Beauty and barber shops.....	(1)	(1)	335	696	801	1,677	290	600	511	1,077	-	-
Other personal services.....	(1)	(1)	225	476	201	427	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	(1)	(1)	244	654	1,304	3,587	444	1,215	860	2,372	198	468
Automobile and other repair services.....	(1)	(1)	508	1,210	1,866	4,109	791	1,798	1,375	2,311	(1)	(1)
Automobile parking, repair, and services....	(1)	(1)	407	1,008	1,209	2,672	426	949	783	1,723	(1)	(1)
Repair services, except automobile.....	-	-	(1)	(1)	657	1,437	365	849	292	588	(1)	(1)
Amusement and recreation services, including motion pictures.....	(1)	(1)	388	783	565	1,237	218	483	347	754	(1)	(1)
Medical services.....	(1)	(1)	320	804	1,142	3,197	567	1,690	575	1,507	(1)	(1)
Offices of physicians and surgeons.....	(1)	(1)	182	477	697	1,748	294	821	403	927	(1)	(1)
Offices of dentists and dental surgeons....	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-	-
Other medical services.....	(1)	(1)	138	327	444	1,447	272	867	172	580	(1)	(1)
Educational services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
Legal services.....	(1)	(1)	333	953	1,074	3,542	505	1,671	569	1,871	(1)	(1)
Engineering and architectural services.....	-	-	(1)	(1)	331	838	(1)	(1)	160	392	(1)	(1)
Accounting, auditing, and bookkeeping services.....	-	-	(1)	(1)	519	1,271	(1)	(1)	387	830	(1)	(1)
Other services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners
	VERMONT		VIRGINIA		WASHINGTON		WEST VIRGINIA		WISCONSIN		WYOMING	
All industries.....	2,023	4,732	14,294	40,762	16,226	47,137	8,709	40,438	19,482	56,966	2,983	7,844
Agriculture, forestry, and fisheries.....	491	1,153	2,529	5,766	2,345	5,504	571	1,388	4,798	11,293	697	1,708
Farms.....	491	1,153	2,294	5,292	1,844	4,349	545	1,336	4,671	11,009	697	1,708
Field crop farms.....	(1)	(1)	560	1,223	395	1,107	(1)	(1)	(1)	(1)	(1)	(1)
Fruit, tree nut, and vegetable farms.....	-	-	244	634	741	1,749	-	-	(1)	(1)	-	-
Livestock farms.....	442	1,055	1,244	2,936	585	1,247	397	942	3,812	8,891	619	1,552
Farms, not elsewhere classified.....	-	-	246	499	(1)	(1)	(1)	(1)	566	1,482	(1)	(1)
Other agriculture, forestry, and fisheries...	-	-	235	474	501	1,155	(1)	(1)	(1)	(1)	-	-
Mining.....	-	-	254	515	(1)	(1)	2,996	24,313	(1)	(1)	(1)	(1)
Contract construction.....	(1)	(1)	1,100	2,653	1,181	2,503	322	879	1,232	2,775	145	345
General contractors.....	(1)	(1)	378	845	599	1,259	116	310	409	957	(1)	(1)
Special trade contractors.....	(1)	(1)	649	1,661	503	1,037	(1)	(1)	750	1,622	(1)	(1)
Contractors not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	252	638	507	1,209	1,021	2,579	217	693	927	2,351	(1)	(1)
Food and kindred products.....	(1)	(1)	(1)	(1)	96	223	(1)	(1)	318	727	(1)	(1)
Lumber and wood products, except furniture...	(1)	(1)	246	566	659	1,767	(1)	(1)	229	537	(1)	(1)
Printing, publishing, and allied industries...	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-
Other manufacturing industries.....	(1)	(1)	(1)	(1)	266	589	(1)	(1)	270	759	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	253	573	502	1,281	247	518	219	527	(1)	(1)
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	(1)	(1)	246	581	(1)	(1)	170	429	(1)	(1)
Other transportation, communication, elec- tric, gas, and sanitary services.....	-	-	(1)	(1)	256	700	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	376	790	3,707	7,971	3,955	8,778	1,692	3,758	5,496	12,008	787	1,642
Wholesale trade.....	(1)	(1)	403	904	830	2,159	242	553	823	1,866	48	110
Groceries and related products.....	(1)	(1)	97	217	178	455	(1)	(1)	165	375	(1)	(1)
Other wholesalers.....	(1)	(1)	306	687	652	1,704	(1)	(1)	658	1,491	(1)	(1)
Retail trade.....	322	652	3,304	7,067	3,099	6,566	1,450	3,205	4,672	10,140	687	1,428
General merchandise stores.....	(1)	(1)	276	582	109	285	(1)	(1)	(1)	(1)	(1)	(1)
Food stores.....	(1)	(1)	293	613	384	787	360	782	555	1,185	91	220
Automobile and truck dealers.....	36	72	224	458	196	456	6	29	211	492	(1)	(1)
Gasoline service stations.....	-	-	523	1,077	361	722	295	688	657	1,342	(1)	(1)
Apparel and accessory stores.....	(1)	(1)	238	565	(1)	(1)	(1)	(1)	324	849	(1)	(1)
Furniture, home furnishings, and equipment stores.....	(1)	(1)	228	517	282	597	(1)	(1)	199	450	(1)	(1)
Eating and drinking places.....	-	-	661	1,401	641	1,282	221	466	1,494	3,059	(1)	(1)
Other retail stores.....	140	280	861	1,854	1,026	2,144	324	713	1,055	2,381	238	479
Wholesale and retail trade not allocable.....	-	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	468	1,254	2,893	14,380	4,455	18,380	1,746	6,486	3,377	19,223	618	2,043
Finance.....	(1)	(1)	544	5,754	899	5,838	344	2,525	929	11,917	(1)	(1)
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Real estate.....	393	933	2,200	8,251	3,432	12,270	1,377	3,911	2,301	6,961	541	1,836
Services.....	302	604	3,027	7,646	2,740	8,055	918	2,403	3,308	8,507	519	1,585
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	305	893	298	1,211	(1)	(1)	366	759	(1)	(1)
Personal services.....	(1)	(1)	667	1,418	324	731	201	426	548	1,172	(1)	(1)
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	271	570	(1)	(1)	(1)	(1)	245	564	(1)	(1)
Beauty and barber shops.....	(1)	(1)	317	661	(1)	(1)	(1)	(1)	205	412	-	-
Other personal services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	(1)	(1)	245	564	(1)	(1)	(1)	(1)	396	1,162	(1)	(1)
Automobile and other repair services.....	-	-	688	1,576	499	1,265	226	550	436	972	(1)	(1)
Automobile parking, repair, and services...	-	-	323	769	425	1,117	201	500	290	678	(1)	(1)
Repair services, except automobile.....	-	-	365	807	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Amusement and recreation services, including motion pictures.....	(1)	(1)	(1)	(1)	271	763	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	(1)	(1)	320	848	556	1,758	(1)	(1)	652	1,846	(1)	(1)
Offices of physicians and surgeons.....	-	-	190	477	250	664	(1)	(1)	342	905	-	-
Offices of dentists and dental surgeons...	-	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Other medical services.....	(1)	(2)	(1)	(1)	276	1,025	(1)	(1)	310	941	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-
Legal services.....	(1)	(1)	398	1,176	340	1,163	(1)	(1)	473	1,553	(1)	(1)
Engineering and architectural services.....	-	-	(1)	(1)	169	429	(1)	(1)	(1)	(1)	-	-
Accounting, auditing, and bookkeeping services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other services.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-
Nature of business not allocable.....	-	-	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH \$5,000,000 OR MORE IN BUSINESS RECEIPTS

Table 20.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS AND NUMBER OF PARTNERS

Selected industries and item	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Selected industries and item	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
SIZE OF BUSINESS RECEIPTS				NUMBER OF PARTNERS			
All industries.....	607	6,299,111	337,338	All industries.....	607	6,299,111	337,338
Agriculture, forestry, and fisheries, total.....	8	72,010	1,056	Agriculture, forestry, and fisheries, total.....	8	72,010	1,056
\$5,000,000 under \$10,000,000.....	6	39,976	869	2 partners.....	6	57,378	994
\$10,000,000 under \$25,000,000.....	2	32,034	187	3 under 10 partners.....	2	14,632	62
Mining, total.....	11	91,372	8,660	Mining, total.....	11	91,372	8,660
\$5,000,000 under \$10,000,000.....	9	59,426	4,229	2 partners.....	6	43,963	5,761
\$10,000,000 under \$25,000,000.....	2	31,946	4,431	3 under 180 partners.....	5	41,409	2,899
Contract construction, total.....	100	1,137,730	44,163	Contract construction, total.....	100	1,137,730	44,163
General contractors, total.....	89	1,058,103	41,020	General contractors, total.....	89	1,058,103	41,020
\$5,000,000 under \$6,000,000.....	17	92,001	813	Joint ventures: 2 partners.....	36	387,169	8,540
\$6,000,000 under \$7,000,000.....	17	118,190	4,975	3 partners.....	11	171,580	3,200
\$8,000,000 under \$10,000,000.....	15	134,978	1,975	4 under 10 partners.....	5	94,556	6,435
\$10,000,000 under \$15,000,000.....	20	232,833	1,493	2 partners.....	17	185,332	7,549
\$15,000,000 under \$20,000,000.....	6	98,195	6,622	3 partners.....	8	76,452	1,312
\$20,000,000 under \$50,000,000.....	14	381,906	25,142	4 under 25 partners.....	12	143,014	13,984
Other contractors.....	11	79,627	3,143	Other contractors.....	11	79,627	3,143
Manufacturing, total.....	77	663,693	25,071	Manufacturing, total.....	77	663,693	25,071
Food and kindred products, total.....	38	366,592	12,498	Food and kindred products, total.....	38	366,592	12,498
\$5,000,000 under \$6,000,000.....	7	37,570	1,277	2 partners.....	13	101,761	3,512
\$6,000,000 under \$7,000,000.....	13	83,396	975	3 partners.....	6	48,373	408
\$7,000,000 under \$10,000,000.....	8	61,599	3,123	4 under 10 partners.....	15	189,828	5,736
\$10,000,000 under \$50,000,000.....	10	183,567	7,123	10 under 30 partners.....	4	26,630	2,591
Apparel and other fabricated textile products, total.....	13	105,602	2,591	Apparel and other fabricated textile products, total.....	13	105,602	2,591
\$5,000,000 under \$6,000,000.....	4	22,463	286	2 under 5 partners.....	3	18,173	283
\$6,000,000 under \$10,000,000.....	6	44,735	1,105	5 under 10 partners.....	7	53,814	1,264
\$10,000,000 under \$25,000,000.....	3	38,404	1,200	10 under 15 partners.....	3	33,615	1,044
Other manufacturing industries, total.....	26	191,499	9,982	Other manufacturing industries, total.....	26	191,499	9,982
\$5,000,000 under \$6,000,000.....	13	71,502	1,493	2 partners.....	7	54,319	5,360
\$6,000,000 under \$10,000,000.....	9	72,055	4,628	3 under 5 partners.....	10	78,238	2,146
\$10,000,000 under \$15,000,000.....	4	47,942	3,861	5 under 65 partners.....	9	59,242	2,476
Transportation, communication, electric, gas, and sanitary services.....	3	64,389	1,047	Transportation, communication, electric, gas, and sanitary services.....	3	64,389	1,047
Wholesale and retail trade, total.....	291	2,809,169	42,665	Wholesale and retail trade, total.....	291	2,809,169	42,665
Wholesale trade, total.....	234	2,319,565	31,674	Wholesale trade, total.....	234	2,319,565	31,674
Groceries and related products, total.....	73	674,537	9,712	Groceries and related products, total.....	73	674,537	9,712
\$5,000,000 under \$6,000,000.....	20	110,305	1,433	2 partners.....	16	109,197	1,102
\$6,000,000 under \$7,000,000.....	20	129,155	2,713	3 partners.....	20	159,345	1,303
\$7,000,000 under \$8,000,000.....	10	75,141	1,083	4 partners.....	18	164,669	2,546
\$8,000,000 under \$15,000,000.....	14	148,251	2,169	5 under 7 partners.....	10	135,925	1,879
\$15,000,000 under \$75,000,000.....	9	211,685	2,314	7 under 30 partners.....	9	105,501	2,882
Farm products—raw materials, total.....	76	883,955	5,107	Farm products—raw materials, total.....	76	883,955	5,107
\$5,000,000 under \$7,000,000.....	23	134,956	686	2 partners.....	36	340,393	1,561
\$7,000,000 under \$10,000,000.....	22	178,766	1,492	3 partners.....	18	202,192	840
\$10,000,000 under \$15,000,000.....	16	191,212	831	4 under 6 partners.....	12	149,716	1,027
\$15,000,000 under \$75,000,000.....	15	379,021	2,098	6 under 60 partners.....	10	191,654	1,679
Alcoholic beverages, total.....	13	123,054	2,600	Alcoholic beverages, total.....	13	123,054	2,600
\$5,000,000 under \$10,000,000.....	10	72,183	1,718	2 under 5 partners.....	9	78,784	1,161
\$10,000,000 under \$25,000,000.....	3	50,871	882	5 under 15 partners.....	4	44,270	1,439
Lumber and construction materials, total.....	8	59,603	1,280	Lumber and construction materials, total.....	8	59,603	1,280
\$5,000,000 under \$6,000,000.....	5	26,482	542	2 under 6 partners.....	4	37,351	521
\$6,000,000 under \$20,000,000.....	3	33,121	738	6 under 15 partners.....	4	22,252	759
Other wholesale trade, total.....	64	578,416	12,975	Other wholesale trade, total.....	64	578,416	12,975
\$5,000,000 under \$6,000,000.....	15	82,153	2,494	2 partners.....	17	130,025	1,957
\$6,000,000 under \$7,000,000.....	16	104,259	2,997	3 partners.....	15	102,660	4,026
\$7,000,000 under \$9,000,000.....	16	125,618	4,847	4 under 6 partners.....	14	127,327	3,487
\$9,000,000 under \$75,000,000.....	17	266,386	2,637	6 under 120 partners.....	18	218,404	5,305
Retail trade, total.....	57	489,604	10,991	Retail trade, total.....	57	489,604	10,991
Grocery stores, meat and fish markets, and fruit and vegetable markets, total.....	16	175,121	2,012	Grocery stores, meat and fish markets, and fruit and vegetable markets, total.....	16	175,121	2,012
\$5,000,000 under \$6,000,000.....	3	16,493	225	2 under 5 partners.....	8	120,793	1,445
\$6,000,000 under \$7,000,000.....	9	57,886	937	5 under 10 partners.....	4	24,694	206
\$7,000,000 under \$75,000,000.....	4	100,742	850	10 under 30 partners.....	4	29,634	361
Automobile and truck dealers, total.....	23	169,164	3,711	Automobile and truck dealers, total.....	23	169,164	3,711
\$5,000,000 under \$6,000,000.....	9	50,658	918	2 partners.....	6	36,308	914
\$6,000,000 under \$7,000,000.....	6	39,851	1,204	3 partners.....	7	46,517	842
\$7,000,000 under \$25,000,000.....	8	78,655	1,589	4 under 15 partners.....	10	86,339	1,955
Other retail trade.....	18	145,319	5,268	Other retail trade.....	18	145,319	5,268
Finance, insurance, and real estate, total.....	64	814,488	68,747	Finance, insurance, and real estate, total.....	64	814,488	68,747
Security and commodity brokers, dealers, exchanges, and services, total.....	54	588,469	50,180	Security and commodity brokers, dealers, exchanges, and services, total.....	54	588,469	50,180
\$3,000,000 under \$5,000,000.....	8	31,033	11,655	10 under 20 partners.....	9	51,215	4,291
\$5,000,000 under \$6,000,000.....	10	54,550	10,907	20 under 25 partners.....	10	69,999	11,425
\$6,000,000 under \$10,000,000.....	15	109,118	11,470	25 under 30 partners.....	12	91,997	8,739
\$10,000,000 under \$20,000,000.....	12	156,134	11,333	30 under 40 partners.....	11	139,260	19,815
\$20,000,000 under \$50,000,000.....	9	237,634	27,481	40 under 100 partners.....	12	235,998	35,540
Other finance, insurance, and real estate.....	10	226,019	18,567	Other finance, insurance, and real estate.....	10	226,019	18,567
Services, total.....	53	646,260	145,929	Services, total.....	53	646,260	145,929
Legal services, total.....	14	95,119	41,820	Legal services, total.....	14	95,119	41,820
\$5,000,000 under \$6,000,000.....	6	32,543	16,793	2 under 15 partners.....	2	16,577	2,036
\$6,000,000 under \$7,000,000.....	4	25,749	11,908	30 under 40 partners.....	6	35,418	17,647
\$7,000,000 under \$15,000,000.....	4	36,827	13,119	40 under 50 partners.....	6	43,124	22,137
Engineering and architectural services, total.....	8	61,462	5,529	Engineering and architectural services, total.....	8	61,462	5,529
\$5,000,000 under \$10,000,000.....	6	38,506	2,440	2 under 10 partners.....	5	35,489	2,572
\$10,000,000 under \$15,000,000.....	2	22,956	3,089	10 under 25 partners.....	3	25,973	2,957
Accounting, auditing, and bookkeeping services, total.....	12	315,306	74,385	Accounting, auditing, and bookkeeping services, total.....	12	315,306	74,385
\$5,000,000 under \$10,000,000.....	5	36,664	9,412	10 under 150 partners.....	7	97,286	21,209
\$10,000,000 under \$20,000,000.....	7	278,642	64,973	150 under 300 partners.....	5	218,320	53,176
Other services, total.....	19	174,373	24,195	Other services, total.....	19	174,373	24,195
\$5,000,000 under \$10,000,000.....	14	88,805	7,405	2 under 5 partners.....	10	85,177	4,111
\$10,000,000 under \$30,000,000.....	5	85,568	16,790	15 under 300 partners.....	9	89,196	20,084

¹Net loss exceeds net profit due to business failure of a major partnership.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Finance, insurance, and real estate includes partnerships with total receipts of \$5,000,000 or more.

ACTIVE PARTNERSHIPS

Table 21. — NUMBER OF PARTNERSHIPS ACTIVE AND INACTIVE ON DECEMBER 31, 1963, AND NUMBER OF MONTHS IN OPERATION IN 1963, BY SELECTED INDUSTRIES

Selected industry	Total number of partnerships	Status on December 31, 1963									Period of ownership in 1963					
		Active			Inactive			Unknown			Known				Unknown	
		Total	Months owned in 1963		Total	Months owned in 1963		Total	Months owned in 1963		Total	Less than 7 months	7 less than 12 months	12 months		
			Less than 10	10 or more		Less than 10	10 or more		Less than 10	10 or more						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries.....	924,276	762,331	57,659	704,044	86,656	41,114	44,949	75,289	4,164	41,351	893,281	67,674	51,989	773,618	30,995	
Agriculture, forestry, and fisheries.....	130,420	105,431	3,072	102,299	10,575	2,264	8,262	14,414	341	11,870	128,108	3,650	3,307	121,151	2,312	
Farms.....	119,653	96,640	2,309	94,277	9,559	1,789	7,721	13,454	316	11,227	117,639	2,865	2,656	112,118	2,014	
Field crop farms.....	31,497	25,378	402	24,927	2,443	415	2,028	3,676	(1)	3,118	30,987	617	517	29,853	510	
Fruit, tree nut, and vegetable farms.....	11,848	9,941	294	9,642	719	(1)	572	1,188	(1)	802	11,505	416	(1)	10,918	343	
Livestock farms.....	62,007	50,356	1,246	49,110	4,989	958	3,982	6,662	(1)	5,736	61,179	1,294	1,724	58,161	828	
Farms, not elsewhere classified.....	14,301	10,965	367	10,598	1,408	269	1,139	1,928	(1)	1,571	13,968	538	244	13,186	333	
Other agriculture, forestry, and fisheries.....	10,767	8,791	763	8,022	1,016	475	541	960	(1)	643	10,469	785	651	9,033	298	
Mining.....	14,150	11,078	762	10,267	1,709	525	1,184	1,363	(1)	920	13,682	920	642	12,120	468	
Crude petroleum, natural gas, and natural gas liquids and services.....	10,620	8,231	420	7,786	1,271	270	1,001	1,118	(1)	762	10,263	470	421	9,372	357	
Other mining.....	3,530	2,847	342	2,481	438	255	183	245	-	158	3,419	450	221	2,748	(1)	
Contract construction.....	60,408	50,068	4,619	45,387	6,363	3,894	2,455	3,977	372	2,050	58,777	5,716	4,600	48,461	1,631	
General contractors.....	19,555	16,525	1,349	15,175	1,874	1,114	749	1,156	(1)	568	19,076	1,659	1,351	16,066	479	
Special trade contractors.....	38,972	32,019	3,026	28,932	4,289	2,633	1,653	2,664	251	1,433	37,928	3,739	3,147	31,042	1,044	
Plumbing, heating, and air conditioning.....	6,211	5,358	226	5,131	512	330	(1)	341	(1)	191	6,085	371	368	5,346	(1)	
Electrical work.....	2,877	2,417	(1)	2,245	189	(1)	(1)	271	-	(1)	2,710	201	(1)	2,403	167	
Other special trade contractors.....	29,884	24,244	2,628	21,556	3,588	2,224	1,361	2,052	226	1,138	29,133	3,167	2,673	23,293	751	
Contractors not allocable.....	1,881	1,524	244	1,280	(1)	(1)	(1)	157	-	(1)	1,773	318	(1)	1,353	(1)	
Manufacturing.....	39,368	32,607	2,851	29,699	3,460	2,104	1,338	3,301	(1)	1,374	37,515	3,075	2,567	31,873	1,853	
Food and kindred products.....	4,553	3,959	207	3,752	257	122	(1)	337	(1)	(1)	4,371	143	254	3,974	182	
Apparel and other fabricated textile products.....	3,436	2,774	144	2,625	332	272	(1)	330	(1)	(1)	3,159	242	230	2,687	277	
Lumber and wood products, except furniture.....	6,650	5,326	520	4,782	677	372	305	647	(1)	315	6,366	616	433	5,317	284	
Furniture and fixtures.....	1,748	1,544	245	1,299	(1)	(1)	(1)	114	-	(1)	1,658	202	158	1,298	(1)	
Printing, publishing, and allied industries.....	6,596	5,650	466	5,180	465	245	(1)	481	(1)	275	6,410	392	538	5,480	186	
Fabricated metal products, except machinery and transportation equipment.....	2,415	1,986	(1)	1,791	187	(1)	(1)	242	-	(1)	2,300	254	(1)	1,972	115	
Machinery, except electric.....	4,127	3,462	386	3,052	374	295	(1)	291	-	(1)	3,959	391	295	3,273	168	
Other manufacturing industries.....	9,843	7,906	688	7,218	1,078	630	431	859	-	325	9,292	835	585	7,872	551	
Transportation, communication, electric, gas, and sanitary services.....	16,640	13,499	1,191	12,308	1,917	825	1,092	1,224	(1)	706	16,218	1,268	1,069	13,881	422	
Transportation.....	14,490	11,646	1,069	10,577	1,795	752	1,043	1,049	(1)	583	14,096	1,122	996	11,978	394	
Motor freight transportation and warehousing, terminals, and related services.....	10,812	8,720	892	7,828	1,319	546	773	773	(1)	401	10,488	947	666	8,875	324	
Other transportation.....	3,678	2,926	(1)	2,749	476	206	270	276	(1)	(1)	3,608	(1)	330	3,103	(1)	
Communication, electric, gas, and sanitary services.....	2,150	1,853	(1)	1,731	(1)	(1)	(1)	175	(1)	(1)	2,122	(1)	(1)	1,903	(1)	
Wholesale and retail trade.....	256,601	210,721	19,794	190,779	26,641	15,965	10,527	19,239	1,307	8,219	246,591	25,225	17,059	204,307	10,010	
Wholesale trade.....	43,498	36,577	2,854	33,710	3,661	1,948	1,685	3,260	(1)	1,128	41,440	3,134	2,623	35,683	2,058	
Motor vehicles and automotive equipment.....	3,432	3,106	345	2,761	(1)	(1)	(1)	193	(1)	(1)	3,358	319	305	2,734	(1)	
Groceries and related products.....	7,689	6,424	426	5,992	704	408	295	561	(1)	199	7,345	582	392	6,371	344	
Farm products - raw materials.....	3,574	2,792	81	2,711	469	163	305	313	(1)	(1)	3,289	155	160	2,974	285	
Machinery, equipment, and supplies.....	3,642	2,963	228	2,735	279	163	(1)	400	(1)	(1)	3,386	340	155	2,891	256	
Lumber and construction materials.....	1,738	1,466	(1)	1,383	(1)	(1)	(1)	138	(1)	(1)	1,630	150	94	1,386	(1)	
Other wholesale trade.....	23,423	19,826	1,691	18,128	1,942	987	929	1,655	(1)	666	22,432	1,588	1,517	19,327	991	
Retail trade.....	211,819	173,162	16,886	156,141	22,828	13,890	8,817	15,829	1,168	7,017	203,919	21,939	14,383	167,597	7,900	
Building materials, hardware, and farm equipment.....	15,500	12,998	633	12,363	1,198	575	618	1,304	(1)	404	14,690	1,042	545	13,103	810	
Building materials dealers.....	6,535	5,215	279	4,936	768	446	317	552	-	173	6,151	547	313	5,291	384	
Hardware stores.....	4,876	4,250	(1)	4,167	(1)	(1)	(1)	424	(1)	138	4,687	249	(1)	4,285	189	
Farm equipment dealers.....	4,089	3,513	251	3,260	248	(1)	(1)	328	-	(1)	3,852	246	79	3,527	237	
General merchandise stores.....	12,095	10,199	579	9,615	1,084	574	510	812	(1)	541	11,867	805	636	10,426	228	
Food stores.....	33,251	27,656	2,553	25,078	3,564	1,851	1,703	2,031	(1)	1,011	32,349	3,273	1,856	27,220	902	
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	29,078	24,280	2,236	22,019	3,066	1,554	1,502	1,732	(1)	908	28,322	2,757	1,606	23,959	756	
Other food stores.....	4,173	3,376	317	3,059	498	297	(1)	299	(1)	(1)	4,027	516	250	3,261	(1)	
Automotive dealers and gasoline service stations.....	41,092	33,019	4,452	28,508	5,294	3,653	1,614	2,779	281	1,336	39,844	5,715	3,703	30,426	1,248	
Automobile and truck dealers.....	9,696	7,933	789	7,139	1,022	622	398	741	(1)	271	9,353	1,167	727	7,459	343	
Gasoline service stations.....	26,723	21,354	3,295	18,029	3,711	2,707	1,004	1,658	(1)	912	26,094	4,058	2,695	19,341	629	
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	4,673	3,732	368	3,340	561	324	212	380	-	(1)	4,397	490	281	3,626	276	
Apparel and accessory stores.....	13,330	10,834	719	10,091	1,366	909	457	1,130	-	320	12,496	1,104	744	10,648	834	
Furniture, home furnishings, and equipment stores.....	13,686	11,457	881	10,567	1,151	582	545	1,078	(1)	363	13,011	967	850	11,194	675	
Eating and drinking places.....	44,105	35,073	4,534	30,533	5,718	3,609	2,085	3,314	318	1,726	42,805	5,686	3,851	33,268	1,300	
Drug stores and proprietary stores.....	7,615	6,622	250	6,367	470	278	186	523	(1)	(1)	7,257	371	308	6,578	358	
Liquor stores.....	4,901	3,963	279	3,684	491	343	(1)	447	-	(1)	4,602	519	(1)	3,931	299	
Antique stores and secondhand stores.....	2,267	1,754	318	1,436	244	(1)	(1)	269	(1)	(1)	2,193	391	(1)	1,631	(1)	
Florists.....	2,613	1,972	(1)	1,801	391	269	(1)	250	-	(1)	2,461	294	(1)	2,021	(1)	
Other retail trade.....	21,364	17,615	1,517	16,098	1,857	1,076	756	1,892	(1)	772	20,344	2,565	1,421	17,151	1,020	
Wholesale and retail trade not allocable.....	1,284	982	(1)	928	(1)	(1)	(1)	150	(1)	(1)	1,232	(1)	(1)	1,027	(1)	
Finance, insurance, and real estate.....	233,516	196,197	12,517	183,500	18,151	5,971	11,906	19,168	986	10,168	225,048	12,301	10,906	201,841	8,468	
Banks and trust companies; and insurance, holding, and other investment companies.....	18,458	14,976	614	14,360	1,931	621	1,310	1,551	(1)	629	17,067	868	733	16,006	851	
Credit agencies other than banks.....	4,656	3,962	343	3,619	320	(1)	(1)	374	(1)							

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS ACTIVE AND INACTIVE ON DECEMBER 31, 1963, AND NUMBER OF MONTHS IN OPERATION IN 1963, BY SELECTED INDUSTRIES—Continued

Selected industry	Total number of partnerships	Status on December 31, 1963									Period of ownership in 1963					
		Active			Inactive			Unknown			Known				Unknown	
		Total	Months owned in 1963		Total	Months owned in 1963		Total	Months owned in 1963		Total	Less than 7 months	7 less than 12 months	12 months		
			Less than 10	10 or more		Less than 10	10 or more		Less than 10	10 or more						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services.....	171,994	141,894	12,780	129,042	17,718	9,566	8,063	12,382	889	5,945	166,285	15,495	11,790	139,000	5,709	
Hotels, rooming houses, camps, and other lodging places.....	15,329	12,643	1,179	11,464	1,464	697	767	1,222	(1)	591	14,795	1,327	1,160	12,308	534	
Hotels, tourist courts, and motels.....	9,491	8,022	739	7,283	784	393	391	685	(1)	273	9,176	784	691	7,701	315	
Hotels.....	3,176	2,615	(1)	2,463	295	(1)	(1)	266	(1)	(1)	3,056	197	275	2,584	120	
Tourist courts and motels.....	6,315	5,407	587	4,820	439	245	244	419	(1)	200	6,120	587	416	5,117	(1)	
Lodging places, except hotels, tourist courts, and motels.....	5,838	4,621	440	4,181	680	304	376	537	-	318	5,619	543	469	4,607	219	
Personal services.....	36,702	30,194	2,858	27,336	4,034	2,252	1,782	2,474	248	1,518	35,994	3,712	2,587	29,695	708	
Laundries, laundry services, cleaning and dyeing plants.....	14,908	12,173	1,129	11,044	1,614	978	636	1,121	(1)	675	14,511	1,344	1,135	12,032	397	
Beauty and barber shops.....	15,311	12,455	1,505	10,950	1,417	1,032	885	939	(1)	616	15,139	2,024	1,108	12,007	(1)	
Other personal services.....	6,483	5,566	224	5,342	503	242	261	414	(1)	227	6,344	344	344	5,656	(1)	
Business services.....	17,171	13,815	1,547	12,264	2,086	1,082	1,004	1,270	(1)	584	16,577	1,340	1,476	13,261	594	
Automobile and other repair services.....	29,718	23,654	2,815	20,839	4,262	2,728	1,509	1,802	(1)	971	29,082	3,964	2,664	22,724	636	
Automobile parking, repair, and services.....	19,343	15,373	1,789	13,584	2,858	1,847	986	1,112	(1)	580	18,981	2,496	1,564	14,321	362	
Automobile repair shops.....	16,126	12,670	1,335	11,335	2,458	1,594	839	998	(1)	482	15,780	1,999	1,330	12,451	346	
Other automotive services, including rentals...	3,217	2,703	454	2,249	400	253	(1)	(1)	-	(1)	3,201	497	234	2,470	(1)	
Repair services, except automobile.....	10,375	8,281	1,026	7,255	1,404	881	523	690	(1)	391	10,101	1,198	1,100	7,803	274	
Motion pictures.....	2,040	1,647	(1)	1,494	(1)	(1)	(1)	240	-	(1)	1,818	(1)	132	1,565	222	
Amusement and recreation services, except motion pictures.....	11,769	9,424	1,092	8,279	354	738	616	991	(1)	441	11,293	1,284	1,051	8,958	476	
Medical services.....	19,831	17,152	1,137	16,010	1,347	642	671	1,332	(1)	538	19,051	1,326	722	17,003	780	
Offices of physicians and surgeons.....	11,263	10,117	684	9,433	578	246	327	568	-	151	10,841	685	353	9,803	422	
Other medical and health services.....	8,568	7,035	453	6,577	769	396	344	764	(1)	387	8,210	641	369	7,200	358	
Legal services.....	22,823	19,331	1,031	18,300	1,834	710	1,124	1,658	-	968	22,133	955	1,128	20,050	690	
Engineering and architectural services.....	5,682	4,896	387	4,509	425	322	(1)	361	(1)	(1)	5,522	527	378	4,617	(1)	
Accounting, auditing, and bookkeeping services.....	8,411	6,983	318	6,660	509	244	236	919	-	(1)	7,541	416	298	6,827	870	
Other services.....	2,518	2,155	268	1,887	250	(1)	(1)	(1)	-	(1)	2,479	293	(1)	1,992	(1)	
Nature of business not allocable.....	1,179	836	(1)	763	(1)	-	(1)	221	-	(1)	1,057	(1)	(1)	984	(1)	

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

762,331 partnerships active on December 31, 1963 include 628 with unknown months of ownership.

86,656 partnerships inactive on December 31, 1963 include 593 with unknown months of ownership.

75,289 partnerships not known to be active or inactive on December 31, 1963 include 29,774 with unknown months of ownership.

Data for "Period of ownership in 1963" include the accounting periods of approximately seven percent of partnerships which file fiscal year returns.

ACTIVE PARTNERSHIPS CONTRIBUTING TO EMPLOYEE BENEFIT PLANS

Table 22.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, NET PROFIT, AND EMPLOYEE BENEFIT CONTRIBUTIONS, BY SELECTED INDUSTRIES

Selected industry	Partnerships with and without net profit					Partnerships with net profit				
	Total number of partnerships	Partnerships contributing to employee benefit plans				Total number of partnerships	Partnerships contributing to employee benefit plans			
		Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Contributions to employee benefit plans (Thousand dollars)		Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Contributions to employee benefit plans (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries.....	924,276	5,124	3,867,071	496,756	33,458	701,660	4,557	3,586,862	522,001	31,229
Agriculture, forestry, and fisheries.....	130,420	162	37,054	4,227	198	95,820	160	30,141	4,332	181
Farms.....	119,653	151	23,781	878	109	88,281	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	10,767	11	13,273	2,349	89	7,539	11	13,273	3,349	89
Mining.....	14,150	57	30,948	1,136	483	8,747	47	24,487	3,221	377
Contract construction.....	60,408	939	420,474	28,533	3,588	50,047	843	341,514	33,529	3,129
General contractors.....	19,555	257	280,563	14,215	1,620	15,537	167	203,826	19,120	1,169
Special trade contractors.....	38,972	633	135,566	13,990	1,812	33,187	627	133,343	14,081	1,804
Contractors not allocable.....	1,881	(1)	(1)	(1)	(1)	1,323	(1)	(1)	(1)	(1)
Manufacturing.....	39,368	610	565,018	42,202	3,284	31,342	542	513,852	43,230	3,038
Food and kindred products.....	4,553	96	197,382	10,257	800	3,871	87	174,131	10,446	749
Apparel and other fabricated textile products.....	3,436	69	72,080	4,170	338	2,791	68	70,682	4,226	301
Lumber and wood products, except furniture.....	6,650	81	23,417	3,258	158	5,376	56	22,177	3,326	146
Printing, publishing, and allied industries.....	6,596	76	47,176	4,914	461	5,297	64	42,827	5,265	446
Machinery, except electric.....	4,127	101	24,464	2,741	274	3,303	95	21,263	2,794	259
Other manufacturing.....	14,006	187	200,499	16,862	1,253	10,704	172	182,772	17,173	1,137
Transportation, communication, electric, gas, and sanitary services.....	16,640	205	90,261	11,704	789	12,945	159	79,058	12,284	684
Transportation.....	14,490	198	87,576	11,860	780	11,200	158	78,207	12,119	679
Motor freight transportation and warehousing, terminals, and related services.....	10,812	185	39,236	5,060	561	8,684	145	29,867	5,319	460
Other transportation.....	3,678	13	48,340	6,800	219	2,516	13	48,340	6,800	219
Communication, electric, gas, and sanitary services.....	2,150	7	2,685	156	9	1,745	1	851	165	5
Wholesale and retail trade.....	256,601	1,293	1,100,795	47,096	4,704	207,737	1,233	1,045,243	49,237	4,593
Wholesale trade.....	43,498	368	652,178	22,412	1,567	35,163	338	618,738	24,071	1,523
Groceries and related products.....	7,689	145	300,524	6,710	627	6,600	129	291,538	6,878	613
Farm products - raw materials.....	3,574	9	13,018	563	33	2,636	8	11,842	668	28
Other wholesale trade.....	32,235	214	338,636	15,139	907	25,927	201	315,358	16,525	882
Retail trade.....	211,819	919	444,518	24,338	3,022	171,625	889	422,406	24,820	2,955
Building materials, hardware, and farm equipment.....	15,500	153	73,440	3,924	284	12,403	143	69,493	4,195	275
Building materials dealers.....	6,535	117	47,919	2,735	123	5,229	112	46,026	2,790	122
Hardware stores.....	4,876	7	4,300	8	15	3,810	2	2,246	208	7
Farm equipment dealers.....	4,089	29	21,221	1,197	146	3,364	29	21,221	1,197	146
General merchandise stores.....	12,095	21	29,654	1,458	82	9,557	21	29,654	1,458	82
Food stores.....	33,251	304	159,262	5,789	441	28,472	289	142,832	5,981	399
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	29,078	292	154,882	5,530	411	25,079	278	138,990	5,716	369
Other food stores.....	4,173	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automotive dealers and gasoline service stations.....	41,092	128	89,187	2,695	225	33,091	128	89,187	2,695	225
Apparel and accessory stores.....	13,330	60	14,865	2,642	525	10,400	60	14,865	2,642	525
Furniture, home furnishings, and equipment stores.....	13,686	63	14,648	1,555	92	11,236	63	14,648	1,555	92
Eating and drinking places.....	44,105	124	42,811	4,718	1,150	35,522	124	42,811	4,718	1,150
Other retail trade.....	38,760	66	20,651	1,557	223	30,944	61	18,916	1,576	207
Wholesale and retail trade not allocable.....	1,284	6	4,099	346	115	949	6	4,099	346	115
Finance, insurance, and real estate.....	233,516	803	795,920	119,967	10,982	155,366	616	746,773	129,472	9,997
Security and commodity brokers, dealers, exchanges, and services.....	4,880	142	649,401	98,430	9,218	4,012	133	619,044	103,253	8,444
Insurance agents, brokers, and service.....	12,474	164	43,727	10,271	581	11,452	162	42,076	10,351	556
Real estate.....	175,605	404	66,094	3,946	373	113,067	278	50,440	8,103	302
Real estate operators (except developers) and lessors of buildings.....	150,650	398	57,361	3,602	257	94,753	274	45,864	6,916	193
Other real estate.....	24,955	6	8,733	344	116	18,314	4	4,576	1,187	109
Other finance, insurance, and real estate.....	40,557	93	36,698	7,320	810	26,835	43	35,213	7,765	695
Services.....	171,994	1,055	826,601	241,891	9,430	138,845	957	805,794	246,696	9,230
Personal services.....	36,702	162	45,267	6,375	458	29,766	157	43,019	6,820	453
Laundries, laundry services, cleaning and dyeing plants. Other personal services.....	14,908	97	32,754	3,677	333	10,601	92	30,506	4,122	328
Business services.....	21,794	65	12,513	2,698	125	19,165	65	12,513	2,698	125
Automobile and other repair services.....	17,171	151	50,158	11,203	697	12,662	122	48,910	11,600	665
Automobile parking, repair, and services.....	29,718	101	13,350	1,670	139	24,102	77	12,495	1,700	127
Repair services, except automobile.....	19,343	27	4,005	646	86	16,030	27	4,005	646	86
Repair services, except automobile.....	10,375	74	9,345	1,024	53	8,072	50	8,490	1,034	41
Amusement and recreation services, including motion pictures.....	13,809	70	44,208	1,119	674	8,246	41	37,163	4,416	653
Medical services.....	19,831	169	106,594	36,514	937	18,453	168	104,501	36,514	924
Offices of physicians and surgeons.....	11,263	104	34,819	14,531	250	10,963	103	32,726	14,531	207
Other medical services.....	8,568	65	71,775	21,983	717	7,490	65	71,775	21,983	717
Legal services.....	22,823	187	217,589	112,977	1,812	21,778	187	217,589	112,977	1,812
Engineering and architectural services.....	5,682	48	94,987	13,667	1,252	4,696	48	94,987	13,667	1,252
Accounting, auditing, and bookkeeping services.....	8,411	119	228,164	54,346	3,237	7,833	114	226,712	54,346	3,206
Other services.....	17,847	48	26,284	4,020	194	11,309	43	20,418	4,656	138
Nature of business not allocable.....	1,179	-	-	-	-	811	-	-	-	-

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.

²Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH INVESTMENT CREDIT

Table 23.—NUMBER OF PARTNERSHIPS, TENTATIVE INVESTMENT CREDIT, AND COST OF ELIGIBLE PROPERTY, BY SELECTED INDUSTRIES

Selected industry	Total number of partnerships	Partnerships with tentative investment credit				
		Number of partnerships	Tentative investment credit (Thousand dollars)	Cost of eligible property		
				Total (Thousand dollars)	New property (Thousand dollars)	Used property (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
All industries.....	924,276	86,784	33,260	637,087	567,100	69,987
Agriculture, forestry, and fisheries.....	130,420	20,816	8,538	149,361	128,625	20,736
Farms.....	119,653	19,555	7,779	135,593	117,460	18,133
Field crop farms.....	31,497	5,575	2,950	50,760	43,595	7,165
Fruit, tree nut, and vegetable farms.....	11,848	2,013	1,371	22,755	19,095	3,660
Livestock farms.....	62,007	10,626	3,641	52,771	46,623	6,148
Farms, not elsewhere classified.....	14,301	1,341	417	1,367	8,147	1,160
Other agriculture, forestry, and fisheries.....	10,767	1,261	759	13,768	11,165	2,603
Mining.....	14,150	2,056	2,691	54,138	48,008	6,040
Contract construction.....	60,408	4,966	2,289	53,002	45,783	7,219
General contractors.....	19,555	1,784	1,197	27,153	23,776	3,377
Special trade contractors.....	32,972	3,122	1,069	25,394	21,552	3,842
Contractors not allocable.....	1,881	(1)	(1)	(1)	(1)	-
Manufacturing.....	39,368	5,593	3,144	56,735	50,589	6,146
Food and kindred products.....	4,553	862	679	13,119	11,652	1,467
Apparel and other fabricated textile products.....	3,436	509	315	5,091	5,069	42
Lumber and wood products, except furniture.....	6,650	904	569	11,346	9,488	1,858
Printing, publishing, and allied industries.....	6,596	1,034	412	6,596	5,649	947
Machinery, except electric.....	4,127	639	358	5,629	5,103	526
Other manufacturing.....	14,006	1,645	811	14,954	13,648	1,306
Transportation, communication, electric, gas, and sanitary services.....	16,640	1,657	1,280	29,187	27,152	2,035
Transportation.....	14,490	1,459	1,115	25,246	23,368	1,938
Motor freight transportation and warehousing, terminals, and related services.....	10,812	1,074	890	21,189	19,385	1,804
Other transportation.....	3,678	385	225	4,057	3,923	134
Communication, electric, gas, and sanitary services.....	2,150	198	165	3,941	3,844	97
Wholesale and retail trade.....	256,601	24,708	6,088	119,550	108,602	10,948
Wholesale trade.....	43,498	5,135	1,334	31,064	28,241	2,823
Groceries and related products.....	7,689	917	281	6,949	6,358	591
Farm products—raw materials.....	3,574	545	192	4,377	3,998	379
Other wholesale trade.....	32,235	3,673	861	19,738	17,885	1,853
Retail trade.....	211,819	19,478	4,741	88,216	80,097	8,119
Building materials, hardware, and farm equipment.....	15,500	1,712	222	5,595	4,955	640
Building materials dealers.....	6,535	821	114	3,142	2,764	378
Hardware stores.....	4,876	377	46	829	731	98
Farm equipment dealers.....	4,089	514	62	1,624	1,460	164
General merchandise stores.....	12,095	1,252	251	5,782	5,435	367
Food stores.....	33,251	3,163	1,326	22,875	21,121	1,754
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	29,078	2,659	1,034	17,454	15,785	1,669
Other food stores.....	4,173	504	292	5,421	5,336	85
Automotive dealers and gasoline service stations.....	41,092	3,947	550	11,058	9,432	1,626
Automobile and truck dealers.....	9,696	1,179	165	4,201	3,833	368
Gasoline service stations.....	26,723	2,269	289	5,661	3,899	1,162
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	4,673	499	96	1,796	1,700	96
Apparel and accessory stores.....	13,330	1,089	122	2,568	2,448	120
Furniture, home furnishings, and equipment stores.....	13,686	920	98	2,869	2,598	271
Eating and drinking places.....	44,105	3,994	1,482	24,788	22,390	2,398
Drug stores and proprietary stores.....	7,615	958	200	3,166	3,022	144
Liquor stores.....	4,901	379	84	1,432	1,401	31
Other retail trade.....	26,244	2,064	406	8,083	7,315	768
Wholesale and retail trade not allocable.....	1,284	95	13	270	264	6
Finance, insurance, and real estate.....	233,516	5,483	1,934	37,536	32,758	4,778
Security and commodity brokers, dealers, exchanges, and services.....	4,859	234	254	5,203	5,183	20
Insurance agents, brokers, and service.....	12,474	1,139	89	1,690	1,572	118
Real estate.....	175,605	3,781	1,504	29,280	24,752	4,528
Real estate operators (except developers) and lessors of buildings.....	156,650	2,808	1,245	24,090	20,013	4,077
Other real estate.....	24,955	973	259	5,190	4,739	451
Other finance, insurance, and real estate.....	46,578	329	87	1,363	1,251	112
Services.....	171,994	21,509	7,290	137,578	125,493	12,085
Hotels, rooming houses, camps, and other lodging places.....	15,319	2,112	1,592	29,160	2,840	2,314
Personal services.....	36,702	3,000	1,585	28,910	2,700	2,945
Laundries, laundry services, cleaning and dyeing plants.....	14,008	1,086	1,220	22,140	1,755	2,344
Beauty and barber shops.....	15,311	910	158	2,449	2,289	160
Other personal services.....	6,483	1,010	201	4,312	3,421	391
Business services.....	17,171	1,176	580	13,315	11,904	1,391
Automobile and other repair services.....	29,718	2,337	412	8,724	7,257	1,467
Automobile parking, repair, and services.....	14,343	1,010	273	5,826	4,840	1,044
Automobile repair shops.....	16,120	1,324	173	3,845	2,858	397
Other automotive services, including rentals.....	3,217	286	100	2,081	1,474	107
Repair services, except automobile.....	10,375	727	139	2,798	2,448	373
Amusement and recreation services, including motion pictures.....	13,809	912	538	11,534	10,840	690
Medical services.....	19,331	4,239	1,311	20,731	20,180	547
Offices of physicians and surgeons.....	11,203	2,758	642	10,065	9,740	319
Offices of dentists and dental surgeons.....	1,230	107	22	300	300	2
Other medical services.....	7,332	1,374	647	10,366	1,140	224
Legal services.....	22,823	3,802	837	15,382	14,170	1,213
Engineering and architectural services.....	5,082	1,002	102	2,147	1,918	229
Accounting, auditing, and bookkeeping services.....	8,411	1,429	327	7,447	7,300	361
Other services.....	2,518	190	12	228	228	-
Nature of business not allocable.....	1,179	-	-	-	-	-

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
	All industries						Agriculture, forestry, and fisheries					
Total.....	924,276	73,274,451	8,668,166	701,660	64,953,784	10,007,899	Total					
Not shown.....	104,721	5,976,465	751,512	83,669	5,325,085	858,028	25,837	720,615	113,290	20,927	603,097	133,339
1899 and prior.....	688	627,965	121,117	570	596,974	123,023	27	9,085	1,175	26	6,933	1,400
1900-09.....	745	212,412	40,031	686	206,277	40,155	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	2,373	549,110	78,997	1,936	476,494	83,562	474	21,349	4,206	301	14,670	4,590
1920-29.....	7,463	1,221,906	168,713	6,414	1,144,244	174,994	1,283	58,334	7,038	1,106	53,780	7,738
1930-34.....	6,397	962,680	123,981	5,361	867,379	134,302	1,319	78,646	8,080	955	50,018	10,226
1935-39.....	15,754	2,190,841	248,942	13,916	2,022,397	271,406	2,919	116,062	20,746	2,546	99,977	22,669
1940-44.....	29,010	4,458,953	446,200	24,697	4,072,691	488,288	6,140	274,341	39,318	5,001	225,799	44,462
1945-49.....	83,185	10,790,614	1,329,708	71,728	10,022,029	1,387,654	11,407	614,332	86,765	9,306	537,686	100,007
1950-54.....	114,699	13,285,399	1,691,825	95,649	12,301,858	1,799,017	16,494	788,557	87,123	12,597	649,918	115,867
1955.....	31,769	2,564,447	338,482	25,691	2,350,487	362,297	4,430	171,481	20,594	3,442	144,603	25,402
1956.....	35,537	2,867,502	352,671	28,100	2,572,889	391,095	4,391	166,045	14,004	3,195	119,946	24,206
1957.....	39,324	2,952,408	435,487	31,063	2,648,962	472,105	5,519	182,302	22,660	4,249	144,464	31,443
1958.....	41,829	3,102,749	406,053	32,193	2,736,492	449,955	5,673	222,692	27,933	4,083	174,924	35,126
1959.....	54,390	3,624,552	416,189	41,093	3,145,063	506,810	5,786	201,355	21,151	4,073	167,219	30,050
1960.....	61,581	3,973,607	455,937	43,956	3,346,007	569,347	7,469	244,098	20,996	5,165	183,647	39,205
1961.....	75,216	4,582,065	434,143	52,850	3,742,354	609,510	9,128	308,049	14,825	5,569	230,435	43,944
1962.....	96,738	5,376,991	504,894	65,189	4,202,362	732,825	9,546	329,183	29,437	5,836	250,861	48,765
1963.....	120,883	3,862,218	311,735	75,518	3,094,776	542,416	12,355	283,676	25,555	7,244	230,237	45,561
	Agriculture, forestry, and fisheries—Continued											
	Farms						Field crop farms					
Total.....	119,653	3,889,756	485,282	88,281	3,159,881	664,152	31,497	1,051,610	224,111	26,268	920,445	247,602
Not shown.....	24,819	637,156	105,839	20,218	536,871	123,445	6,438	163,590	44,006	5,754	154,588	47,134
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	128	7,294	2,848
1910-19.....	450	20,318	3,733	277	13,639	4,117	153	7,251	2,714	489	9,341	3,404
1920-29.....	1,265	47,827	6,590	1,088	43,273	7,290	537	10,098	3,303	1,185	11,849	3,796
1930-34.....	1,250	70,331	7,876	940	43,102	9,952	352	13,531	3,700	279	11,845	3,796
1935-39.....	2,852	102,784	20,291	2,481	89,127	22,159	912	27,883	8,392	764	24,789	8,894
1940-44.....	5,930	237,095	36,662	4,820	193,850	41,739	1,723	54,710	16,474	1,624	53,102	16,596
1945-49.....	10,737	500,488	81,659	8,757	440,515	91,600	2,754	140,820	34,571	2,432	130,640	35,951
1950-54.....	15,217	638,205	69,430	11,455	518,561	97,083	4,146	191,012	33,087	3,536	159,769	36,951
1955.....	4,105	113,998	17,117	3,195	94,431	21,784	827	20,678	3,233	703	16,851	3,632
1956.....	4,153	126,791	11,286	3,039	96,346	21,212	1,123	37,167	7,496	926	32,538	8,383
1957.....	4,998	151,435	18,956	3,859	121,877	27,574	1,373	45,021	10,356	1,197	43,986	10,642
1958.....	5,125	188,313	23,809	3,791	146,960	29,137	1,200	43,409	8,383	931	35,712	8,877
1959.....	5,017	154,366	17,638	3,550	125,780	25,364	1,257	34,414	6,379	983	30,412	7,993
1960.....	6,671	187,393	14,232	4,630	145,208	31,837	1,820	62,532	8,523	1,497	48,175	10,952
1961.....	7,940	236,743	10,187	4,886	177,984	34,905	1,726	63,903	9,098	1,353	51,990	11,599
1962.....	8,410	236,569	19,319	5,020	177,249	37,632	2,417	68,928	11,049	1,745	52,333	14,791
1963.....	10,538	231,672	19,175	6,123	186,892	35,838	2,665	63,129	12,693	1,902	54,702	15,017
	Farms—Continued											
	Fruit, tree nut, and vegetable farms						Livestock farms					
Total.....	11,848	599,548	69,967	8,238	519,831	106,306	62,007	1,919,329	158,495	44,432	1,462,649	254,378
Not shown.....	1,491	67,141	10,656	1,216	59,739	11,472	13,238	340,530	37,747	10,408	263,772	49,012
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
1910-19.....	246	20,840	2,517	167	12,432	2,860	223	10,766	698	197	7,645	1,432
1920-29.....	246	20,840	2,517	167	12,432	2,860	496	19,667	2,076	466	18,198	2,162
1930-34.....	326	14,296	3,819	252	13,679	4,097	700	36,772	1,173	494	18,915	3,022
1935-39.....	809	58,094	9,080	687	50,209	9,881	1,427	44,948	6,278	1,302	35,002	7,362
1940-44.....	1,266	89,063	18,268	1,021	82,823	19,120	2,835	112,178	9,325	2,093	80,025	13,236
1945-49.....	1,696	127,031	15,450	1,245	114,426	19,026	5,572	218,360	23,033	4,361	178,410	29,406
1950-54.....	523	24,086	4,955	375	20,782	5,836	7,610	276,498	21,358	5,981	217,830	35,021
1955.....	506	23,561	2,432	335	18,233	3,552	2,264	50,193	7,655	1,847	49,256	10,568
1956.....	568	14,950	1,323	397	14,197	3,383	2,100	54,232	4,192	1,531	39,481	8,103
1957.....	408	16,415	1,123	304	13,419	1,923	2,518	82,753	7,529	1,850	57,112	10,880
1958.....	570	27,640	3,837	321	24,687	4,923	3,125	119,923	11,345	2,312	90,604	15,138
1959.....	595	17,867	2,389	399	12,618	3,587	2,428	76,056	7,243	1,826	60,593	10,349
1960.....	793	22,613	2,190	353	19,962	4,108	3,292	86,364	2,104	2,136	66,389	12,975
1961.....	843	48,284	3,932	545	42,066	7,600	4,402	132,172	7,656	2,710	96,759	17,085
1962.....	1,208	27,667	1,886	621	20,559	4,938	4,183	109,262	3,949	2,202	74,631	14,069
1963.....							5,541	133,465	6,647	3,111	106,308	14,294
	Farms—Continued											
	Farms, not elsewhere classified						Other agriculture, forestry, and fisheries					
Total.....	14,301	319,269	32,709	9,343	256,956	55,866	10,767	910,835	81,236	7,539	738,666	101,727
Not shown.....	3,652	65,895	13,430	2,840	58,772	15,827	1,018	83,459	7,451	709	66,226	9,894
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	49	456	220	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
1920-29.....	209	19,095	2,038	158	17,489	2,339	154	32,100	1,107	98	28,273	1,288
1930-34.....	187	15,657	1,802	163	15,657	1,806						
1935-39.....	563	12,113	1,783	416	10,514	2,026	210	37,246	2,656	181	31,949	2,723
1940-44.....	1,145	52,245	5,787	943	48,642	7,223	670	113,844	5,106	549	97,171	8,407
1945-49.....	1,765	43,664	2,465	1,093	26,536	6,085	1,277	150,352	17,693	1,142	131,357	18,784
1950-54.....	491	9,041	1,274	270	7,542	1,748	325	57,483	3,477	247	50,172	3,618
1955.....	424	11,405	30	247	6,094	1,174	238	39,254	2,718	156	23,600	2,994
1956.....	539	8,711	2,594	415	6,582	2,669	521	30,867	3,504	399	22,587	3,869
1957.....	392	8,566	2,958	244	7,225	3,199	548	34,379	4,124	292	27,964	5,989
1958.....	762	15,256	179	420	10,088	2,099	769	46,989	3,513	523	41,439	7,686
1959.....	964	20,630	3,424	598	18,026	4,323	798	56,705	6,764	535	38,431	7,368
1960.....	1,019	18,055	2,377	470	9,273	2,453	1,188	71,306	4,638	683	52,451	9,039
1961.....	967	10,095	389	528	8,219	1,172	1,136	92,614	10,118	816	73,612	11,133
1962.....	1,124	7,411	2,051	489	5,323	1,589	1,817	52,004	6,380	1,121	43,345	9,723
1963.....												

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit								
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)						
Mining							Contract construction											
Total.....	14,150	935,143	29,497	8,747	726,403	117,651	60,408	6,971,722	624,528	50,047	5,933,869	733,942						
Not shown.....	1,227	34,552	3,780	873	28,861	5,905	6,216	462,889	51,533	5,353	400,363	56,096						
1899 and prior.....	-	-	-	-	-	-	2	3,103	317	2	3,103	317						
1900-09.....	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)						
1910-19.....	139	14,583	1,407	104	12,037	1,674	77	22,917	2,417	28	20,587	2,000						
1920-29.....							165	25,434	1,755	140	19,950	1,760						
1930-34.....							69	35,012	2,333	42	32,079	3,021						
1935-39.....							592	132,275	594	530	119,456	9,458						
1940-44.....	650	83,866	4,991	538	66,651	7,763	642	185,220	10,548	554	155,062	11,657						
1945-49.....	1,131	125,438	11,255	767	106,180	15,377	4,652	777,220	72,143	1,165	714,607	78,482						
1950-54.....	1,791	191,223	13,815	1,153	142,855	23,550	5,949	990,563	87,375	5,112	896,879	93,512						
1955.....	787	43,093	5,817	542	43,012	6,203	2,178	230,135	28,290	1,917	212,609	28,894						
1956.....	612	54,104	7,259	412	50,355	8,569	2,218	240,448	30,326	1,938	222,843	31,491						
1957.....	773	44,923	6,651	381	36,559	7,673	2,375	270,012	21,717	2,109	220,007	30,982						
1958.....	836	73,654	1,625	509	52,647	7,015	2,797	337,508	38,178	2,398	312,517	40,534						
1959.....	852	42,043	215,953	515	25,174	3,222	3,374	434,133	45,593	2,875	430,221	49,037						
1960.....	995	46,911	290	516	39,060	5,922	4,000	675,249	61,741	3,442	541,647	74,745						
1961.....	944	51,739	197	647	45,903	8,301	5,475	742,823	32,793	4,300	573,766	62,263						
1962.....	1,333	49,934	217,777	785	33,250	6,325	5,236	842,502	74,586	6,539	664,647	89,947						
1963.....	1,719	38,847	235,538	704	22,225	6,124	11,101	487,868	58,431	8,360	413,648	68,440						
Contract construction—Continued																		
General contractors							Special trade contractors											
Total.....	19,555	4,181,299	253,172	15,537	3,393,489	329,680	38,972	2,702,132	363,542	33,187	2,460,458	394,310						
Not shown.....	1,510	196,356	13,474	1,203	159,741	15,989	4,221	246,266	35,971	3,787	221,511	37,433						
1899 and prior.....	90	37,489	1,167	41	31,727	1,186	217	31,490	1,856	191	22,392	4,051						
1900-09.....																		
1910-19.....																		
1920-29.....																		
1930-34.....	40	22,914	2,011	15	20,527	1,251	435	57,458	23,636	404	48,755	5,105						
1935-39.....	157	74,817	4,230	126	70,701	4,353												
1940-44.....	131	79,327	3,680	95	57,020	3,531												
1945-49.....	1,465	401,249	24,615	1,189	353,620	29,352	3,162	368,825	47,199	2,551	353,841	48,301						
1950-54.....	1,997	554,934	39,468	1,661	489,983	39,296	3,898	433,855	51,905	3,427	406,187	54,369						
1955.....	680	107,441	4,407	551	97,079	9,835	1,425	117,530	18,010	1,317	110,308	18,181						
1956.....	736	122,861	11,352	605	113,752	11,754	1,409	115,651	18,502	1,260	106,555	18,265						
1957.....	848	156,934	11,461	742	112,753	12,001	1,427	109,515	17,862	1,294	103,691	18,586						
1958.....	1,167	224,310	20,680	1,021	207,910	22,593	1,605	113,198	1,003	1,377	104,607	17,941						
1959.....	1,332	330,766	29,232	1,034	277,111	27,980	1,988	159,840	20,347	1,811	151,811	20,897						
1960.....	1,488	513,381	33,726	1,375	399,745	45,750	2,341	153,871	27,204	1,944	137,204	27,983						
1961.....	2,055	516,052	5,950	1,532	341,838	28,913	3,355	218,889	26,263	2,728	189,127	32,714						
1962.....	2,763	576,769	33,410	2,145	436,109	46,501	5,219	256,741	39,426	4,264	210,851	41,671						
1963.....	3,046	262,789	21,436	2,252	220,963	28,400	7,600	212,777	36,243	5,839	184,961	38,829						
Contract construction—Continue*																		
Contract* re not all cable							Manufacturing											
Total.....	1,881	88,291	7,814	1,323	70,922	9,943	39,368	6,155,987	543,063	31,342	5,510,133	582,140						
Not shown.....	485	20,267	2,088	363	19,111	2,674	3,666	435,006	38,929	2,472	385,258	41,014						
1899 and prior.....	-	-	-	-	-	-	97	23,377	1,550	70	21,168	1,591						
1900-09.....	-	-	-	-	-	-	21	29,581	1,642	20	28,980	1,658						
1910-19.....	-	-	-	-	-	-	171	41,983	3,150	170	41,444	3,160						
1920-29.....	-	-	-	-	-	-	424	98,488	9,916	333	90,163	10,580						
1930-34.....	-	-	-	-	-	-	335	63,734	8,833	322	59,037	7,089						
1935-39.....	-	-	-	-	-	-	862	226,964	19,455	747	205,458	20,351						
1940-44.....	128	16,061	145	268	22,602	2,400	1,967	656,513	44,175	1,589	564,214	46,395						
1945-49.....							4,840	1,194,684	103,379	4,299	1,111,308	106,429						
1950-54.....							5,628	1,539,345	142,827	4,906	1,429,082	146,290						
1955.....							1,162	162,668	17,006	1,051	142,643	17,632						
1956.....	244	11,263	1,739	193	12,798	1,808	1,709	229,125	20,937	1,440	201,379	22,073						
1957.....							1,485	205,552	21,384	1,280	185,306	22,364						
1958.....							1,359	202,358	12,088	1,095	192,285	14,632						
1959.....							1,712	190,110	23,573	1,300	176,972	24,113						
1960.....	290	19,406	1,345	230	8,687	1,775	2,185	204,022	19,335	1,712	182,215	21,999						
1961.....							2,796	237,796	18,436	2,025	190,314	22,150						
1962.....							3,798	239,354	23,587	2,655	191,385	28,868						
1963.....							5,005	167,588	10,525	3,129	125,210	17,206						
Manufacturing—Continued																		
Food and kindred products							Apparel and other fabricated textile products											
Total.....	4,553	1,549,327	79,110	3,871	1,374,877	84,808	3,436	880,610	53,165	2,791	798,479	57,996						
Not shown.....	276	90,843	4,421	238	78,569	4,674	309	59,008	4,522	283	56,772	4,545						
1899 and prior.....	5	8,780	383	5	8,780	383	-	-	-	-	-	-						
1900-09.....	2	3,417	294	2	3,417	294	2	13,643	434	2	13,643	434						
1910-19.....	64	13,690	635	64	13,690	635	1	5,738	156	1	5,738	156						
1920-29.....	59	30,025	1,637	46	26,743	1,717	30	16,042	915	30	16,042	915						
1930-34.....	-	-	-	-	-	-	6	3,794	622	6	3,794	622						
1935-39.....	71	62,871	3,561	67	60,038	3,617	95	44,819	3,151	92	44,333	3,282						
1940-44.....	392	185,262	12,368	368	162,111	12,639	261	115,310	3,813	207	102,897	4,573						
1945-49.....	1,025	338,931	16,977	913	292,724	18,094	516	172,510	12,160	410	160,980	12,444						
1950-54.....	504	353,992	16,388	425	333,976	17,196	611	235,440	12,905	520	214,530	13,424						
1955.....	26	26,431	1,478	(1)	(1)	(1)	98	20,992	1,781	98	20,992	1,781						
1956.....	245	63,072	2,134	193	58,022	2,161	83	18,719	1,006	83	18,719	1,006						
1957.....	200	65,302	4,955	197	61,995	4,658	110	25,922	1,770	102	23,737	1,794						
1958.....	107	58,717	2,073	163	55,215	2,125	139	36,601	2,455	133	36,075	2,537						
1959.....	193	51,200	4,676	191	50,085	4,879	(1)	(1)	(1)	(1)	(1)	(1)						
1960.....	253	51,976	4,206	225	49,744	4,667	165	27,710	1,000	165	27,710	1,000						
1961.....	395	57,784	4,775	325	46,723	2,065	201	20,008	1,035	199	19,000	1,035						
1962.....	244	42,897	1,784	235	34,739	2,060	374	35,039	2,047	258	27,035	3,000						
1963.....	368	42,541	2,107	191	20,122	1,628	283	13,908	618	280	13,620	618						

Footnotes: at end of table.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit			
	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	
Manufacturing—Continued													
Lumber and wood products, except furniture							Printing, publishing, and allied industries						
Total.....	6,650	773,869	60,907	5,376	633,215	68,568	6,596	510,544	71,075	5,297	448,502	76,219	
Not shown.....	951	72,750	4,289	723	53,475	4,938	534	40,098	5,616	411	30,463	6,456	
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-	
1900-09.....	-	-	-	-	-	-	108	19,131	1,926	83	18,889	1,956	
1910-19.....	(1)	(1)	(1)	-	-	-	}	208	23,823	4,017	198	20,740	4,238
1920-29.....	126	18,656	1,782	121	17,842	1,929							
1930-34.....													
1935-39.....													
1940-44.....													
1945-49.....	151	44,432	2,141	49	23,623	1,316	316	33,807	4,006	281	28,917	4,190	
1950-54.....	612	128,462	12,112	552	117,602	12,698	721	95,234	12,342	642	86,374	12,574	
1955.....	1,099	232,396	19,841	926	193,323	21,431	855	88,325	14,255	806	85,634	14,363	
1956.....	103	29,331	1,260	98	21,870	1,562	221	7,036	2,318	221	7,036	2,318	
1957.....	374	38,292	2,673	325	29,375	2,994	261	15,348	553	205	10,381	1,760	
1958.....	191	14,215	1,417	190	11,930	1,435	279	14,667	3,022	205	13,816	3,036	
1959.....	278	37,690	2,648	220	30,926	3,237	(1)	(1)	(1)	(1)	(1)	(1)	
1960.....	321	41,429	5,133	272	40,509	5,189	360	23,967	2,841	262	22,136	3,020	
1961.....	247	20,785	1,143	163	14,970	1,419	472	26,230	2,036	417	20,203	2,662	
1962.....	407	29,075	2,089	372	23,108	2,596	562	26,830	2,966	314	16,803	3,553	
1963.....	694	38,780	2,835	491	29,539	3,460	498	37,044	7,653	394	34,208	8,035	
1964.....	1,046	22,634	3,057	825	20,720	3,585	884	22,566	2,529	591	21,658	2,883	
Machinery, except electric							Other manufacturing industries						
Total.....	4,127	437,846	72,228	3,303	409,289	75,073	14,006	2,003,791	206,578	10,704	1,345,771	219,526	
Not shown.....	271	20,988	4,515	242	18,903	4,529	1,325	151,319	15,566	1,075	147,076	15,872	
1899 and prior.....	-	-	-	-	-	-	8	4,985	310	6	3,018	321	
1900-09.....	-	-	-	-	-	-	4	6,483	348	3	5,891	364	
1910-19.....	159	11,661	2,096	133	11,208	2,096	}	353	89,580	11,275	303	84,190	11,747
1920-29.....													
1930-34.....													
1935-39.....													
1940-44.....													
1945-49.....	246	40,187	5,154	197	38,475	5,461	601	237,015	18,975	487	218,889	20,216	
1950-54.....	346	71,068	10,404	319	69,581	10,442	1,620	388,479	39,484	1,457	375,047	40,177	
1955.....	620	127,323	24,011	546	126,563	24,048	1,939	502,269	55,367	1,773	475,056	55,828	
1956.....	263	23,981	3,616	214	20,906	3,766	451	54,897	6,553	397	53,055	6,695	
1957.....	228	20,754	3,672	179	18,158	3,856	518	72,940	10,909	461	66,724	11,106	
1958.....	209	20,943	4,296	209	20,943	4,296	490	64,443	6,252	387	52,685	7,145	
1959.....	(1)	(1)	(1)	(1)	(1)	(1)	572	54,350	4,616	424	46,799	5,251	
1960.....	184	10,915	2,798	135	10,570	2,951	532	52,915	6,692	377	44,609	7,112	
1961.....	265	20,131	3,134	211	17,366	3,214	783	57,184	7,407	558	55,697	7,813	
1962.....	330	31,942	3,728	281	25,408	4,599	911	67,097	6,243	610	58,184	7,496	
1963.....	387	17,832	2,091	315	16,191	2,639	1,551	67,762	7,177	952	48,773	9,058	
1964.....	490	10,772	1,690	217	7,649	2,131	1,934	55,077	2,738	1,102	44,824	6,026	
Transportation, communication, electric, gas, and sanitary services													
Total							Transportation						
Total.....	16,640	1,137,189	143,171	12,945	950,772	158,352	14,490	1,019,188	120,485	11,200	848,664	132,696	
Not shown.....	2,063	135,162	13,168	1,513	113,471	15,046	1,882	126,757	12,102	1,406	108,084	13,633	
1899 and prior.....	6	8,469	5,922	6	8,469	5,922	6	8,469	5,922	6	8,469	5,922	
1900-09.....	32	2,363	719	32	2,363	719	6	1,666	461	6	1,666	461	
1910-19.....	27	5,845	1,126	27	5,845	1,126	2	2,498	208	2	2,498	208	
1920-29.....	14	7,587	908	14	7,587	908	}	64	14,532	1,341	64	14,532	1,341
1930-34.....	57	9,555	851	57	9,555	851							
1935-39.....	354	40,009	2,314	272	30,631	3,670							
1940-44.....	293	46,729	5,058	188	37,211	5,367							
1945-49.....	1,397	164,054	17,932	1,234	149,515	18,910							
1950-54.....	1,799	168,683	27,473	1,628	162,089	28,351	1,428	151,043	23,091	1,351	147,152	23,584	
1955.....	435	28,537	4,234	410	28,499	4,289	357	25,156	3,101	332	25,118	3,156	
1956.....	498	35,673	4,012	417	26,496	4,681	474	34,873	3,690	393	25,696	4,399	
1957.....	672	44,317	5,631	568	37,768	5,891	593	37,304	4,529	513	31,865	4,748	
1958.....	884	57,356	8,082	746	49,342	8,418	809	48,643	6,339	695	40,678	6,655	
1959.....	881	82,634	7,386	722	47,621	8,242	754	76,200	6,621	644	41,492	6,956	
1960.....	1,180	70,244	10,310	917	61,433	10,952	958	60,229	8,006	696	51,957	8,609	
1961.....	1,378	80,181	10,246	1,031	61,046	11,438	1,103	68,410	8,042	805	50,337	9,192	
1962.....	2,004	78,616	9,353	1,497	58,032	12,161	1,801	67,100	9,178	1,320	49,084	10,507	
1963.....	2,652	68,920	8,413	1,637	51,544	11,256	2,431	63,893	6,277	1,465	46,523	9,085	
Transportation—Continued													
Motor freight transportation & warehousing, terminals, & related services							Other transportation						
Total.....	10,812	736,333	83,784	8,684	625,494	91,536	3,678	282,855	36,701	2,516	223,170	41,160	
Not shown.....	1,377	78,870	8,642	1,073	65,002	9,373	505	47,887	3,460	333	43,082	4,260	
1899 and prior.....	-	-	-	-	-	-	6	8,469	5,922	6	8,469	5,922	
1900-09.....	-	-	-	-	-	-	}	90	11,748	1,996	88	8,567	2,060
1910-19.....													
1920-29.....													
1930-34.....													
1935-39.....													
1940-44.....	292	32,369	921	211	24,470	2,237	}	146	35,849	2,750	121	35,296	3,012
1945-49.....	241	34,118	3,824	167	30,827	4,057							
1950-54.....	1,026	118,799	12,741	913	104,821	13,448							
1955.....	1,130	125,334	17,238	1,078	121,468	17,706							
1956.....	307	22,670	2,752	282	22,632	2,807							
1957.....	276	25,030	2,255	245	20,498	2,410	248	28,026	3,585	272	25,248	3,623	
1958.....	468	26,707	3,100	389	21,923	3,300	278	42,745	2,944	193	16,802	3,054	
1959.....	656	31,214	4,183	547	25,372	4,480	268	17,349	1,505	272	13,601	1,864	
1960.....	486	33,455	3,677	451	24,690	3,902	450	22,008	3,857	282	15,810	1,944	
1961.....	508	42,880	6,501	424	38,356	6,745	455	21,983	3,164	377	17,128	3,409	
1962.....	698	46,402	4,185	523	34,527	4,448	529	8,753	2,119	(1)	(1)	(1)	
1963.....	1,246	45,117	6,014	943	31,896	7,098	555						
1964.....	2,002	55,140	6,396	1,364	40,784	8,049	429						

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Transportation, communication, electric, gas, and sanitary services—Continued							Wholesale and retail trade					
Communication, electric, gas, and sanitary services							Total					
Total.....	2,150	118,001	22,686	1,745	102,108	25,656	256,601	35,874,352	2,157,013	207,737	32,671,985	2,329,406
Not shown.....	181	8,405	1,066	(1)	(1)	(1)	24,990	2,993,840	191,706	20,954	2,730,916	203,912
1899 and prior.....	-	-	-	-	-	-	271	126,673	4,124	185	109,388	4,623
1900-09.....	-	-	-	-	-	-	244	55,442	3,184	211	51,216	3,261
1910-19.....	-	-	-	-	-	-	546	158,721	6,695	463	143,747	7,007
1920-29.....	109	17,880	2,913	79	13,355	2,965	2,355	618,295	23,558	1,880	580,889	26,796
1930-34.....	-	-	-	-	-	-	2,144	464,454	25,345	1,842	417,909	28,080
1935-39.....	-	-	-	-	-	-	4,232	1,167,138	63,158	3,857	1,093,202	67,100
1940-44.....	-	-	-	-	-	-	7,712	2,385,771	122,042	6,862	2,240,800	132,274
1945-49.....	225	9,406	2,441	200	9,398	2,450	28,633	5,804,330	372,225	25,377	5,384,434	387,779
1950-54.....	331	17,640	4,382	277	14,937	4,767	33,932	6,821,161	422,247	29,199	6,369,637	443,744
1955.....	-	-	-	-	-	-	8,733	1,353,302	83,480	7,505	1,269,575	86,843
1956.....	181	11,194	2,557	-	-	-	9,834	1,531,906	99,995	8,277	1,405,428	106,314
1957.....	-	-	-	286	24,877	5,647	9,831	1,456,589	97,501	8,108	1,335,945	102,722
1958.....	-	-	-	-	-	-	10,106	1,422,379	88,592	8,433	1,301,839	95,353
1959.....	-	-	-	-	-	-	13,538	1,660,395	108,255	11,407	1,508,105	114,649
1960.....	222	10,015	2,304	221	4,476	2,343	14,414	1,681,317	102,138	11,555	1,496,781	111,163
1961.....	275	11,771	2,204	226	10,709	2,246	19,902	1,973,924	119,116	15,671	1,753,716	132,500
1962.....	203	11,516	175	177	8,948	1,054	27,931	2,334,977	127,553	20,535	1,923,694	154,108
1963.....	221	5,027	2,136	(1)	(1)	(1)	36,681	1,830,024	94,274	24,991	1,517,441	119,003
Wholesale and retail trade—Continued							Wholesale trade					
Total							Groceries and related products					
Total.....	43,498	12,365,831	611,924	35,163	11,375,099	653,093	7,689	3,255,318	116,750	6,600	3,031,111	121,282
Not shown.....	3,974	963,652	49,734	3,220	872,498	53,227	686	228,483	9,190	675	222,007	9,400
1899 and prior.....	85	82,896	2,216	54	71,680	2,421	12	44,163	741	12	44,163	741
1900-09.....	58	8,943	373	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	114	81,250	2,197	113	80,656	2,200	16	35,479	764	16	35,479	764
1920-29.....	406	315,288	7,784	295	299,668	8,181	123	153,705	2,811	116	149,831	2,834
1930-34.....	412	211,213	9,287	398	189,310	10,704	37	55,326	1,471	34	53,262	1,510
1935-39.....	810	470,680	21,234	788	440,827	21,842	148	141,744	4,528	144	136,850	4,580
1940-44.....	1,676	1,165,406	45,832	1,566	1,113,982	47,321	410	268,940	16,119	393	246,513	10,484
1945-49.....	4,736	2,133,129	106,331	4,114	1,964,901	109,466	817	614,574	19,147	735	555,238	19,850
1950-54.....	6,580	2,597,266	138,052	5,716	2,471,855	143,289	1,199	637,187	25,669	1,065	610,234	26,180
1955.....	1,456	384,941	18,933	1,273	353,593	19,837	292	108,579	4,219	241	106,673	4,284
1956.....	1,790	561,732	29,077	1,377	515,181	31,373	298	144,433	6,038	244	136,640	6,200
1957.....	1,701	447,819	25,699	1,408	416,839	27,668	319	102,917	6,433	262	93,869	6,594
1958.....	1,674	418,001	23,039	1,464	386,801	24,729	320	108,938	5,164	319	108,279	5,170
1959.....	2,170	481,944	20,579	1,856	440,765	22,442	367	123,469	4,340	306	116,489	4,604
1960.....	2,421	501,536	27,737	1,873	440,807	29,931	319	100,502	4,093	289	88,624	4,278
1961.....	3,305	488,117	28,971	2,628	435,754	31,480	550	132,547	4,373	506	121,259	4,478
1962.....	4,246	576,654	28,193	3,039	461,158	34,315	803	134,925	3,756	547	101,431	4,959
1963.....	5,804	462,637	26,307	3,895	398,849	32,394	922	107,529	3,493	671	94,115	3,918
Wholesale trade—Continued							Other wholesale trade					
Farm products—raw materials							Total					
Total.....	3,574	2,212,286	37,663	2,636	1,895,378	45,004	32,235	6,898,227	457,511	25,927	6,448,610	486,807
Not shown.....	394	104,783	3,011	276	147,291	3,449	2,894	540,386	37,533	2,269	503,200	40,378
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	47	34,430	395	16	23,214	600
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	4	5,725	93	4	5,748	93	94	40,023	1,340	93	39,429	1,343
1920-29.....	46	45,728	929	40	41,335	932	237	115,855	4,044	139	108,502	4,415
1930-34.....	90	26,414	2,144	84	22,036	2,173	285	129,473	5,672	280	114,072	7,021
1935-39.....	99	56,867	1,319	94	44,366	1,449	563	272,069	15,387	550	259,611	15,813
1940-44.....	113	175,706	1,829	78	169,389	2,186	1,153	720,760	33,884	1,099	698,180	34,651
1945-49.....	381	296,467	4,124	266	259,111	4,945	3,538	1,222,088	83,060	3,113	1,150,552	84,671
1950-54.....	508	377,951	8,594	407	349,088	9,236	4,873	1,582,128	103,789	4,244	1,512,533	107,873
1955.....	186	76,441	2,968	171	56,004	3,102	978	199,921	11,746	861	190,916	12,501
1956.....	144	159,647	3,713	92	147,468	3,960	1,348	257,652	19,326	1,041	231,673	21,213
1957.....	72	84,712	562	64	79,831	616	1,310	261,190	18,704	1,082	243,139	19,858
1958.....	149	121,478	2,432	136	104,534	2,698	1,205	187,585	15,443	1,009	173,988	16,861
1959.....	196	113,946	1,739	182	101,473	1,870	1,613	244,529	14,500	1,368	222,803	15,968
1960.....	197	171,022	2,151	183	156,359	2,303	1,905	229,422	21,493	1,401	195,824	23,350
1961.....	347	109,645	777	170	84,206	1,988	2,408	245,925	23,821	1,952	230,289	25,014
1962.....	364	130,451	1,007	139	79,731	758	3,139	311,278	25,444	2,353	279,996	28,598
1963.....	323	60,042	1,175	223	42,170	2,136	4,559	295,066	21,639	3,001	262,564	26,340
Retail trade							Building materials, hardware, and farm equipment					
Total							Total					
Total.....	211,819	23,371,493	1,534,831	171,625	21,168,642	1,665,714	15,500	2,243,123	135,539	12,403	2,030,490	151,543
Not shown.....	20,562	2,006,822	139,775	17,402	1,936,268	148,326	1,488	189,287	13,555	1,254	177,213	14,064
1899 and prior.....	186	43,777	1,908	131	37,708	2,202	78	17,399	873	54	17,045	1,028
1900-09.....	162	43,552	2,682	132	40,798	2,755	-	-	-	-	-	-
1910-19.....	432	77,471	4,498	350	63,091	4,807	41	11,274	804	41	11,274	804
1920-29.....	1,948	301,916	15,743	1,584	280,130	18,584	284	31,759	2,366	204	28,397	1,618
1930-34.....	1,731	252,725	15,988	1,443	225,083	17,306	96	20,094	1,455	95	19,479	1,489
1935-39.....	3,417	690,603	41,773	3,064	646,520	45,188	355	94,862	3,131	251	84,194	3,701
1940-44.....	6,034	1,217,516	76,043	5,294	1,123,969	84,780	644	146,532	9,259	611	138,653	9,663
1945-49.....	23,822	3,645,331	264,902	21,194	3,395,863	277,292	2,518	424,351	27,844	2,032	376,643	30,669
1950-54.....	27,186	4,190,892	282,302	23,317	3,846,779	298,562	2,454	443,686	28,311	2,048	403,170	31,768
1955.....	7,275	967,147	64,521	6,231	915,311	66,927	673	164,527	5,966	598	159,041	6,223
1956.....	7,994	966,501	70,261	6,850	886,574	74,284	495	100,454	4,626	433	89,561	5,864
1957.....	8,080	987,587	69,362	6,675	906,522	73,214	625	101,768	6,583	523	97,599	6,967
1958.....	8,420	1,000,159	65,251	6,957	910,819	70,322	731	90,250	4,947	527	75,583	6,338
1959.....	11,265	1,170,304	87,008	9,448	1,059,193	91,539	820	97,280	7,056	710		

ACTIVE PARTNERSHIPS

Table 24.--NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit								
	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)						
Wholesale and retail trade—Continued																		
Retail trade—Continued																		
Building materials, hardware, and farm equipment—Continued																		
Building materials dealers						Hardware stores												
Total.....	6,535	976,883	65,412	5,229	882,886	74,295	4,876	456,445	34,951	3,810	410,030	38,921						
Not shown.....	610	95,926	7,135	504	89,103	7,292	440	41,260	3,432	391	40,261	3,537						
1899 and prior.....	28	5,442	14	4	5,088	169	(1)	(1)	(1)	(1)	(1)	(1)						
1900-09.....	190	30,810	22	139	27,960	2,009	171	16,328	1,358	147	16,248	1,373						
1910-19.....																		
1920-29.....																		
1930-34.....																		
1935-39.....	233	60,938	2,230	160	53,786	2,638	71	17,037	412	41	14,133	573						
1940-44.....	184	60,391	5,227	183	59,468	5,286	288	38,957	2,339	254	35,138	2,627						
1945-49.....	1,046	204,428	14,418	930	184,476	15,723	854	87,694	7,557	629	79,796	8,452						
1950-54.....	977	207,407	13,304	854	182,752	14,749	875	78,115	6,136	703	71,030	7,301						
1955.....	217	34,205	2,317	217	34,205	2,317	230	19,752	2,036	(1)	(1)	(1)						
1956.....	(1)	(1)	(1)	255	50,767	4,003	231	30,936	2,465	202	28,655	2,492						
1957.....	203	28,117	2,010				245	28,070	2,442	216	25,299	2,554						
1958.....	320	39,813	2,259				156	11,316	1,166	(1)	(1)	(1)						
1959.....	348	37,375	3,360				371	30,455	2,904	371	30,455	2,904						
1960.....	356	33,097	3,373	278	31,761	3,426	155	13,127	566	317	30,601	2,550						
1961.....	415	35,726	2,757	341	32,736	2,884	(1)	(1)	(1)									
1962.....	632	41,720	3,195	388	34,623	4,114	328	21,221	913									
1963.....	652	33,838	2,611	505	30,343	2,794	255	11,706	699	206	10,245	1,029						
Building materials, hardware, and farm equipment—Continued																		
Farm equipment dealers						General merchandise stores												
Total.....	4,089	809,795	35,176	3,364	737,574	38,327	12,095	1,248,647	78,962	9,557	1,107,752	90,030						
Not shown.....	438	52,101	2,988	359	47,849	3,235	1,349	150,146	10,111	1,127	132,842	10,695						
1899 and prior.....	2	3,771	117	2	3,771	117	40	15,104	734	16	12,415	761						
1900-09.....	-	-	-	-	-	-	108	21,858	1,131	102	19,380	1,197						
1910-19.....	3	2,261	154	3	2,261	154												
1920-29.....	47	10,561	323	41	9,514	339							212	29,602	1,834	115	26,932	2,127
1930-34.....	34	11,300	725	34	11,300	725							209	21,670	1,698	160	21,248	1,857
1935-39.....	51	16,887	489	50	16,275	490	347	55,030	2,292	321	42,454	3,959						
1940-44.....	172	47,184	1,693	164	44,047	1,750	373	104,815	6,050	281	85,039	6,749						
1945-49.....	618	132,229	5,869	473	112,191	6,494	1,790	224,778	17,529	1,544	210,361	18,793						
1950-54.....	602	158,164	8,871	491	149,388	9,718	1,550	209,620	12,009	1,291	184,391	13,711						
1955.....	226	56,570	1,613	200	46,012	1,682	347	36,721	3,490	297	35,923	3,550						
1956.....	140	41,868	981	130	37,806	1,646	433	29,043	2,222	384	28,959	2,235						
1957.....	177	45,581	2,131	153	44,633	2,136	410	38,137	2,550	288	34,377	2,945						
1958.....	255	39,121	1,522	201	35,855	1,697	420	31,277	1,423	199	23,647	1,856						
1959.....	101	29,450	792	66	25,035	839	631	61,710	4,309	606	60,621	4,313						
1960.....	271	37,285	1,636	247	34,893	1,666	806	56,387	3,438	635	52,444	3,860						
1961.....	277	52,352	2,535	226	48,884	2,570	617	59,946	3,623	544	58,412	4,201						
1962.....	296	38,624	929	193	27,940	1,242	1,238	66,236	3,161	830	49,402	4,269						
1963.....	368	35,978	1,566	320	35,412	1,585	1,185	34,547	1,306	787	26,885	2,900						
Food stores																		
Total						Grocery stores, meat and fish markets, and fruit and vegetable markets												
Total.....	33,251	5,021,482	244,224	28,472	4,629,983	257,730	29,078	4,777,939	220,909	25,079	4,411,808	232,259						
Not shown.....	3,952	513,453	27,007	3,547	478,272	27,745	3,428	483,490	23,516	3,128	454,046	24,004						
1899 and prior.....	41	12,728	236	(1)	(1)	(1)	41	12,728	236	(1)	(1)	(1)						
1900-09.....				(1)	(1)	(1)				(1)	(1)	(1)						
1910-19.....				(1)	(1)	(1)				(1)	(1)	(1)						
1920-29.....				374	47,636	2,322				325	46,313	2,510	347	41,252	1,556	298	39,929	1,744
1930-34.....	331	50,992	2,757	305	46,195	2,906	305	47,652	2,374	279	42,855	2,523						
1935-39.....	627	148,975	5,818	572	145,440	5,964	554	146,615	5,678	524	143,226	5,824						
1940-44.....	960	179,628	9,973	884	176,756	10,093	856	172,734	8,901	780	169,862	9,021						
1945-49.....	4,012	783,103	42,553	3,754	742,002	44,003	3,701	749,905	38,853	3,449	710,750	40,209						
1950-54.....	4,267	854,987	40,311	3,693	804,326	41,492	3,681	821,683	37,127	3,180	772,937	38,202						
1955.....	1,336	236,391	11,021	1,213	224,015	11,355	1,138	222,487	9,696	1,040	210,287	10,017						
1956.....	1,066	177,009	9,115	956	160,629	9,704	983	167,283	7,812	873	150,903	8,401						
1957.....	1,437	247,511	11,681	1,199	228,012	12,672	1,129	232,381	10,275	945	215,071	11,130						
1958.....	1,444	229,498	11,666	1,297	217,739	12,203	1,185	207,578	9,659	1,067	199,147	10,040						
1959.....	1,977	295,634	14,597	1,659	264,820	15,311	1,727	282,845	13,674	1,457	254,331	14,282						
1960.....	1,708	250,374	11,311	1,396	230,396	12,271	1,444	240,214	9,988	1,181	220,302	10,867						
1961.....	2,357	341,319	17,175	2,091	318,731	17,643	2,229	333,064	16,634	1,987	310,497	17,085						
1962.....	3,151	378,740	17,916	2,696	326,698	19,527	2,808	361,375	17,092	2,426	310,277	18,269						
1963.....	4,160	270,613	8,587	2,820	210,560	11,809	3,471	251,762	7,660	2,400	198,309	10,119						
Food stores—Continued																		
Other food stores						Automotive dealers and gasoline service stations												
Total.....	4,173	243,543	23,315	3,393	218,175	25,471	41,092	6,167,225	287,285	33,091	5,560,019	310,138						
Not shown.....	524	29,963	3,491	419	24,226	3,741	3,491	498,205	26,882	2,989	462,038	28,525						
1899 and prior.....	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)						
1900-09.....	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)						
1910-19.....	-	-	-	-	-	-	206	91,545	2,797	192	83,091	2,901						
1920-29.....	230	18,978	2,361	205	18,832	2,361							309	56,667	1,840	206	48,352	2,464
1930-34.....													341	129,338	5,541	313	126,853	5,577
1935-39.....													740	272,738	11,283	661	255,289	11,639
1940-44.....							311	33,198	3,700	305	31,252	3,794	3,672	870,531	42,423	3,251	811,885	43,611
1945-49.....	586	33,304	3,184	513	31,389	3,290	4,157	1,057,427	46,920	3,657	971,432	48,952						
1950-54.....	198	13,904	1,325	256	23,454	2,641	1,258	254,728	13,235	1,027	239,024	13,646						
1955.....	(1)	(1)	(1)	254	12,941	1,542	1,672	279,986	15,062	1,411	257,769	15,578						
1956.....	308	15,130	1,406				1,732	263,940	13,762	1,445	237,228	14,513						
1957.....	259	21,920	2,007				2,163	264,599	12,903	1,454	238,649	13,562						
1958.....	250	12,789	923				202	10,489	1,029	1,898	277,497	14,098	1,562	249,516	15,071			
1959.....	264	10,160	1,323	215	10,094	1,404	2,508	344,080	15,901	2,063	307,177	18,276						
1960.....	(1)	(1)	(1)	(1)	(1)	(1)	3,091	395,433	16,146	2,242	342,241	18,448						
1961.....	343	17,365	824	270	16,421	1,258	5,442	576,685	26,914	4,208	490,338	30,674						
1962.....	689	18,851	927	420	12,251	1,690	8,721	501,366	20,519	6,289	415,055	25,446						

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and gasoline service stations—Continued												
Automobile and truck dealers						Gasoline service stations						
Total.....	9,696	3,249,867	95,526	7,909	2,942,507	106,667	26,723	2,420,538	154,244	22,102	2,175,244	162,757
Not shown.....	(1)	221,020	9,201	(1)	203,723	9,196	2,525	232,384	15,197	2,143	214,318	15,813
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
1910-19.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
1920-29.....	151	83,102	2,477	137	74,648	2,581	(1)	(1)	(1)	212	21,663	1,552
1930-34.....	110	34,839	113	36	28,795	698	187	16,189	1,242	-	-	-
1935-39.....	165	93,865	2,841	162	91,096	2,802	171	34,180	2,659	146	33,864	2,674
1940-44.....	254	202,698	5,496	214	188,625	5,820	412	54,496	4,983	402	51,179	5,005
1945-49.....	1,073	546,443	17,219	931	509,099	17,842	2,241	271,847	20,755	2,062	257,173	21,000
1950-54.....	1,087	665,205	17,963	934	608,602	19,348	2,543	313,402	21,791	2,293	286,928	22,359
1955.....	245	122,390	3,043	160	117,261	3,174	748	85,784	6,206	675	81,002	6,317
1956.....	287	120,801	3,419	251	114,286	3,584	1,109	125,590	7,441	884	103,897	7,702
1957.....	426	131,952	4,361	320	118,874	4,793	1,070	110,422	7,264	914	100,042	7,570
1958.....	323	110,362	3,116	257	97,130	3,490	1,175	136,034	8,483	1,051	124,876	8,728
1959.....	416	121,347	4,026	347	111,303	4,512	1,200	127,176	8,193	1,022	115,809	8,548
1960.....	531	155,198	3,687	444	141,874	5,152	1,515	152,287	10,775	1,284	135,626	11,269
1961.....	804	184,647	6,242	556	161,747	7,141	1,926	177,260	8,590	1,481	153,571	9,569
1962.....	1,226	243,607	6,935	952	202,096	8,307	3,575	291,178	17,108	2,811	251,201	19,124
1963.....	1,787	188,270	5,554	1,170	155,111	7,220	6,217	279,092	13,207	4,642	235,126	15,460
Automotive dealers and gasoline service stations—Continued												
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified						Apparel and accessories stores						
Total.....	4,073	496,820	37,515	3,484	442,268	40,514	13,330	1,293,298	106,403	10,400	1,165,142	117,859
Not shown.....	250	44,801	3,484	224	43,997	3,516	1,084	94,132	7,275	860	79,660	7,399
1899 and prior.....	-	-	-	-	-	-	86	23,599	974	85	23,063	983
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	-	-	-	-	-	-	-	-	-	-	-	-
1920-29.....	(1)	(1)	(1)	(1)	(1)	(1)	218	23,538	1,533	168	22,053	1,769
1930-34.....	(1)	(1)	(1)	(1)	(1)	(1)	257	34,440	2,616	227	31,935	2,811
1935-39.....	(1)	(1)	(1)	(1)	(1)	(1)	323	52,132	3,871	310	45,316	4,110
1940-44.....	74	15,544	804	49	15,485	814	662	114,335	8,233	571	103,151	9,374
1945-49.....	358	52,241	4,449	258	45,613	4,762	1,888	248,929	24,717	1,719	235,278	25,482
1950-54.....	527	78,820	7,166	430	75,902	7,245	1,995	253,642	20,659	1,590	227,141	22,355
1955.....	265	46,554	3,986	192	40,761	4,150	369	42,550	1,350	295	38,436	3,399
1956.....	276	33,586	4,202	276	33,586	4,202	500	13,315	4,981	495	52,768	5,288
1957.....	236	21,566	2,141	211	18,312	2,150	459	55,011	3,669	386	34,000	3,772
1958.....	(1)	(1)	(1)	(1)	(1)	(1)	553	44,655	3,533	400	39,194	4,210
1959.....	282	28,974	1,879	193	22,404	2,011	733	58,668	5,731	685	56,460	6,016
1960.....	462	36,595	1,439	335	29,677	1,955	697	64,648	6,141	526	60,059	6,503
1961.....	361	33,526	1,314	205	26,923	1,738	878	46,041	3,522	536	40,132	4,216
1962.....	641	41,900	2,871	445	37,041	3,243	1,196	61,762	2,864	769	43,800	5,600
1963.....	727	34,004	1,758	477	24,818	2,766	1,407	40,274	2,523	747	31,557	3,603
Furniture, home furnishings, and equipment stores												
Total.....	13,686	1,378,691	118,510	11,236	1,260,230	128,006	44,105	2,406,048	252,364	35,522	2,129,756	272,915
Not shown.....	1,289	99,167	9,247	1,161	95,038	9,591	3,879	171,944	20,121	3,091	151,796	22,214
1899 and prior.....	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	210	22,456	2,366	184	20,937	2,377	(1)	(1)	(1)	(1)	(1)	(1)
1920-29.....	(1)	(1)	(1)	(1)	(1)	(1)	203	17,456	1,985	178	15,598	1,900
1930-34.....	50	14,798	575	50	14,798	575	(1)	(1)	(1)	(1)	(1)	(1)
1935-39.....	191	38,747	3,019	166	38,176	3,082	346	32,933	4,182	320	30,722	4,710
1940-44.....	363	69,545	4,539	304	62,850	5,161	735	81,729	8,015	661	76,089	8,988
1945-49.....	1,893	243,071	22,513	1,651	227,686	23,476	3,208	250,078	28,639	2,782	233,068	29,086
1950-54.....	2,470	321,591	28,008	2,089	296,495	29,923	4,912	377,234	46,927	4,376	350,633	48,061
1955.....	624	79,064	6,798	526	74,557	7,155	1,569	98,062	10,937	1,397	94,381	11,377
1956.....	612	59,153	5,926	513	56,529	6,145	1,763	120,103	14,805	1,480	107,784	15,302
1957.....	380	43,511	4,810	356	40,845	4,825	1,253	78,631	9,191	1,032	71,069	9,515
1958.....	432	45,919	4,060	403	41,467	4,077	1,773	138,541	12,281	1,431	127,030	13,243
1959.....	461	31,434	2,980	266	26,119	3,386	2,635	161,107	20,009	2,283	141,516	21,089
1960.....	604	55,403	5,649	426	48,207	6,168	2,711	139,447	13,790	2,340	127,062	14,390
1961.....	1,018	80,817	3,318	724	62,362	5,891	4,713	225,988	24,096	3,710	199,145	25,845
1962.....	1,291	86,755	7,885	1,042	78,268	8,448	6,070	287,634	21,635	4,441	227,448	27,407
1963.....	1,699	83,867	6,728	1,302	73,606	7,537	5,078	207,497	14,221	3,384	157,779	18,204
Drug stores and proprietary stores												
Total.....	7,615	1,074,367	107,115	6,609	1,005,281	111,382	4,001	643,216	48,689	4,433	611,454	50,834
Not shown.....	628	65,956	7,716	574	61,585	7,857	330	43,669	4,084	330	43,669	4,084
1899 and prior.....	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	-	-	-	-	-	-	-	-	-	-	-	-
1920-29.....	249	25,262	2,510	177	24,360	2,528	24	1,694	222	-	-	-
1930-34.....	-	-	-	-	-	-	5	1,345	267	-	-	-
1935-39.....	321	55,591	5,393	272	54,119	5,397	190	34,031	658	141	26,452	2,168
1940-44.....	521	69,702	6,792	448	63,352	7,444	-	-	-	-	-	-
1945-49.....	1,250	189,225	21,877	1,098	179,718	22,587	706	99,313	8,952	700	90,050	8,900
1950-54.....	1,165	200,529	20,256	1,076	198,487	20,481	786	135,538	11,237	757	133,287	11,271
1955.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1956.....	361	53,071	6,928	331	51,333	7,070	169	46,626	1,348	120	22,647	1,404
1957.....	385	57,333	5,389	327	52,445	5,518	(1)	(1)	(1)	(1)	(1)	(1)
1958.....	357	56,443	5,892	351	56,187	5,892	329	48,913	3,477	304	47,998	3,503
1959.....	377	54,220	5,909	371	51,457	5,977	424	47,729	4,525	375	40,188	4,568
1960.....	276	39,999	3,432	222	33,880	3,722	362	40,022	2,298	336	36,400	2,313
1961.....	614	83,682	6,395	536	78,997	7,645	474	55,748	3,293	445	53,435	3,263
1962.....	473	48,170	3,441	321	40,943	4,102	382	37,980	3,085	353	36,747	3,147
1963.....	526	44,727	3,042	398	38,614	3,430	416	25,171	1,886	269	22,526	1,770
Liquor stores												

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued							Wholesale and retail trade not allocable					
Other retail trade												
Total.....	26,244	1,895,396	155,740	19,902	1,668,535	175,277	1,284	137,028	10,258	949	128,244	10,599
Not shown.....	3,072	180,863	13,777	2,469	154,155	15,152	454	23,366	2,197	332	22,150	2,359
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	272	42,215	3,549	272	42,215	3,549	1	1,091	31	1	1,091	31
1920-29.....	260	32,606	3,541	234	26,485	3,613	1	516	70	1	516	70
1930-34.....	479	67,293	7,358	477	66,004	7,371	5	5,855	151	5	5,855	151
1935-39.....	933	160,063	12,409	804	149,474	14,822	2	2,849	167	2	2,849	167
1940-44.....	2,885	311,952	27,855	2,463	282,452	30,615	75	25,870	992	69	23,670	1,021
1945-49.....	3,430	327,638	27,664	2,740	295,417	30,548	166	33,003	1,893	166	33,003	1,893
1950-54.....	838	71,946	6,181	617	66,777	6,679	2	1,214	26	1	671	29
1955.....	923	67,141	5,248	727	58,395	5,954						
1956.....	1,249	99,662	9,435	970	89,153	10,151	215	31,222	4,067	190	28,623	4,067
1957.....	712	50,064	5,069	585	43,320	5,429						
1958.....	1,309	85,029	7,734	931	71,623	8,564						
1959.....	1,514	104,683	6,854	1,131	81,096	7,985						
1960.....	1,888	94,283	6,029	1,308	73,037	7,361	339	9,095	535	158	6,869	682
1961.....	3,082	110,625	7,287	2,024	90,532	9,777						
1962.....	3,263	76,162	4,374	2,040	65,873	6,237						
1963.....												
Finance, insurance, and real estate												
Total							Security and commodity brokers, dealers, exchanges, and services					
Total.....	233,516	6,121,802	931,617	155,366	4,897,428	1,460,273	4,859	1,458,036	209,119	4,012	1,297,061	265,979
Not shown.....	25,737	441,101	71,669	18,673	364,114	128,226	800	98,299	211,788	668	69,117	22,464
1899 and prior.....	154	241,250	32,543	150	231,905	33,684	40	206,692	26,347	37	199,055	27,139
1900-09.....	184	46,348	4,944	159	45,031	4,975	12	36,986	2,570	11	35,689	2,583
1910-19.....	722	203,076	23,535	616	155,964	25,032	42	122,594	9,989	39	75,943	11,442
1920-29.....	1,943	184,801	35,490	1,770	166,989	36,724	41	128,540	13,783	39	111,443	14,869
1930-34.....	1,504	173,103	28,397	1,330	165,070	29,875	88	131,093	15,873	86	124,919	17,030
1935-39.....	3,977	196,639	50,430	3,435	184,783	53,697	149	104,852	19,896	145	96,231	20,613
1940-44.....	8,252	419,944	95,393	6,954	400,072	115,989	210	170,774	23,319	141	162,175	28,445
1945-49.....	16,455	581,356	163,090	13,505	546,251	173,499	318	214,731	32,764	235	199,048	35,531
1950-54.....	29,097	779,107	222,256	22,875	712,468	247,209	427	95,392	20,615	389	88,900	21,176
1955.....	8,737	189,212	38,726	6,327	160,937	49,964	161	15,123	2,535	134	11,269	3,308
1956.....	9,549	170,409	29,100	6,607	131,389	39,143	230	8,727	2,188	230	8,727	2,188
1957.....	10,890	197,987	39,206	7,593	157,279	52,290	136	6,813	2,150	109	5,178	2,393
1958.....	12,545	266,054	56,828	8,470	211,042	72,551	362	13,407	3,772	234	10,673	4,132
1959.....	16,951	313,586	22,213	11,013	211,877	65,553	260	7,364	2,657	206	6,840	2,914
1960.....	17,902	360,787	34,564	10,292	237,108	79,831	236	18,462	5,773	129	16,796	6,456
1961.....	20,407	435,969	11,907	11,585	289,350	83,347	141	9,202	1,315	115	7,162	1,913
1962.....	23,458	574,091	218,385	12,093	297,285	92,083	337	24,636	10,345	257	23,768	15,007
1963.....	24,783	341,247	217,093	11,747	223,719	72,438	747	40,091	21,274	686	39,870	22,634
Insurance agents, brokers, and service							Real estate					
Total							Total					
Total.....	12,474	647,711	200,790	11,452	618,345	202,890	175,605	3,574,720	372,579	113,067	2,572,075	778,219
Not shown.....	803	18,879	8,922	705	18,581	8,994	18,871	226,531	42,645	13,356	183,988	59,159
1899 and prior.....	60	13,960	2,833	60	13,960	2,833	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	126	65,025	6,849	102	64,883	6,849	430	8,946	3,824	376	8,646	3,868
1920-29.....	130	8,283	3,669	130	8,283	3,669	1,575	44,497	16,664	1,404	43,782	16,812
1930-34.....	206	11,340	5,075	206	11,340	5,075	1,110	15,502	5,424	963	14,003	5,745
1935-39.....	307	18,659	6,563	283	18,447	6,563	3,049	64,875	21,773	2,657	62,204	22,584
1940-44.....	186	13,137	2,668	186	13,137	2,668	6,779	193,168	54,071	5,870	184,509	59,871
1945-49.....	1,082	70,858	27,368	1,057	70,857	27,411	13,346	257,617	81,370	10,870	239,913	86,409
1950-54.....	1,744	122,298	46,037	1,695	118,921	46,301	22,525	504,571	127,488	17,446	451,565	145,217
1955.....	618	29,768	10,962	569	29,189	11,032	6,511	134,548	20,742	4,567	111,024	30,763
1956.....	446	13,611	2,851	370	10,645	2,946	7,208	139,755	19,061	4,929	104,470	28,010
1957.....	633	28,169	10,643	584	27,388	10,648	7,495	148,473	24,860	5,007	110,522	32,157
1958.....	765	46,137	14,894	765	46,137	14,894	8,670	187,814	27,671	5,676	135,967	41,227
1959.....	766	28,516	9,468	712	25,334	9,805	11,719	255,140	12,436	7,370	163,859	42,080
1960.....	1,028	36,201	10,901	954	33,469	10,989	13,347	286,605	11,574	7,483	169,218	50,775
1961.....	976	41,143	10,133	872	33,364	10,419	15,045	368,347	210,070	7,942	231,945	57,584
1962.....	1,311	38,565	10,999	1,183	33,613	11,407	17,984	493,113	243,058	8,540	223,385	58,451
1963.....	1,286	36,696	8,659	1,018	34,331	9,091	19,648	240,089	245,202	8,438	128,926	35,703
Real estate—Continued												
Real estate operators (except developers) and lessors of buildings							Other real estate					
Total.....	150,650	2,813,977	180,603	94,753	1,962,337	530,607	24,955	760,743	191,976	18,314	609,738	247,612
Not shown.....	16,349	181,380	29,892	11,450	139,963	44,705	2,522	45,151	12,753	1,906	44,025	14,450
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)						
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)						
1910-19.....	352	6,465	2,273	298	6,165	2,317	524	9,956	4,432	499	9,941	4,432
1920-29.....	1,349	38,784	14,665	1,178	38,069	14,813						
1930-34.....	963	14,758	5,088	841	13,274	5,409						
1935-39.....	2,762	51,944	16,342	2,395	49,283	17,151	287	12,931	5,431	262	12,921	5,433
1940-44.....	5,761	159,055	44,260	5,023	151,902	49,876	1,018	34,113	9,811	847	32,607	9,995
1945-49.....	11,782	206,523	59,891	9,552	189,445	64,280	1,564	51,094	21,479	1,295	50,468	22,129
1950-54.....	19,228	390,728	86,824	14,725	341,441	102,236	3,297	113,843	40,664	2,721	110,124	42,981
1955.....	5,529	108,114	19,313	3,857	89,846	22,875	982	26,434	1,429	710	21,178	7,888
1956.....	6,437	123,743	14,095	4,306	89,095	22,845	771	16,012	4,966	623	15,375	5,165
1957.....	6,330	122,594	16,546	4,316	87,761	22,627	1,165	25,879	8,314	691	22,761	9,530
1958.....	7,558	157,108	15,932	4,854	112,442	28,301	1,112	30,706	11,739	822	23,525	12,926
1959.....	10,024	203,468	21,738	6,131	118,005	26,201	1,695	51,672	14,174	1,239	45,854	15,879
1960.....	11,404	216,595	20,252	6,018	109,942	25,201	1,943	70,010	20,826	1,465	59,276	25,574
1961.....	12,582	277,685	230,426	6,192	157,586	28,081	2,463	90,662	20,356	1,750	74,359	29,503
1962.....	15,715	379,789	249,091	6,954	185,122	35,840	2,269	113,324	6,033	1,586	38,263	22,611
1963.....	16,330	172,103	255,160	6,441	79,934	16,604	3,318	67,986	9,958	1,897	46,992	19,099

Footnotes at end of

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Finance, insurance, and real estate—Continued							Services					
Other finance, insurance, and real estate							Total					
Total.....	40,578	441,335	149,129	26,835	409,947	213,185	171,994	11,267,660	3,709,982	138,845	10,355,353	3,853,713
Not shown.....	5,263	97,392	31,290	3,944	92,427	37,613	14,246	747,240	265,387	11,788	693,633	271,520
1899 and prior.....	6	19,394	2,686	5	17,686	3,017	131	216,008	75,486	131	216,008	75,486
1900-09.....	-	-	-	-	-	-	132	70,015	28,487	132	70,015	28,487
1910-19.....	-	-	-	-	-	-	329	90,547	41,308	304	89,565	41,353
1920-29.....	421	25,160	6,272	371	24,781	6,272	1,175	224,331	89,489	1,121	222,254	89,688
1930-34.....	-	-	-	-	-	-	936	132,901	52,374	786	128,978	52,624
1935-39.....	472	8,253	2,198	350	7,901	3,937	2,458	277,429	89,670	2,229	267,764	90,460
1940-44.....	1,077	42,865	19,335	757	40,252	25,005	3,354	406,569	120,675	3,011	382,181	122,381
1945-49.....	1,709	38,150	21,588	1,366	36,433	24,148	14,670	1,529,200	502,919	13,075	1,472,048	507,171
1950-54.....	4,401	56,846	28,116	3,345	53,082	34,515	19,951	2,006,710	688,740	18,065	1,938,892	700,456
1955.....	1,447	9,773	4,487	1,057	9,475	4,861	5,307	381,019	140,335	4,497	349,189	143,070
1956.....	1,665	8,316	5,000	1,078	7,547	5,999	6,726	439,792	147,038	5,808	415,053	153,719
1957.....	2,626	14,532	1,553	1,893	14,151	7,092	7,732	553,373	212,786	6,751	528,281	215,448
1958.....	2,748	18,696	10,491	1,795	18,265	12,298	7,629	520,768	171,727	6,459	461,896	176,326
1959.....	4,206	22,566	12,348	2,725	15,844	10,754	11,272	640,296	204,111	9,179	577,874	211,644
1960.....	3,291	19,519	6,316	1,726	17,625	11,611	13,363	690,933	206,519	10,284	604,070	222,486
1961.....	4,245	17,277	10,529	2,656	16,879	13,431	15,137	751,582	227,576	12,022	634,224	245,958
1962.....	3,826	17,777	3,329	2,113	16,519	7,218	20,408	928,139	276,476	15,225	783,013	300,504
1963.....	3,102	24,371	21,824	1,605	20,592	5,010	26,489	643,749	167,162	17,656	510,463	202,234
Services—Continued												
Hotels, rooming houses, camps, and other lodging places							Personal services					
Total							Total					
Total.....	15,329	708,412	28,029	9,359	475,772	73,742	36,702	1,201,494	228,856	29,766	1,093,187	246,807
Not shown.....	1,045	29,956	2,776	697	23,636	4,024	3,266	89,213	21,379	2,948	83,432	21,888
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	(1)	(1)	(1)	150	13,422	2,796	150	13,422	2,796
1910-19.....	-	-	-	-	-	-	-	-	-	-	-	-
1920-29.....	152	5,138	804	-	-	-	209	19,831	3,952	209	19,831	3,952
1930-34.....	-	-	-	253	21,408	2,560	286	18,903	3,179	257	16,328	3,253
1935-39.....	223	20,097	1,466	-	-	-	730	48,865	8,625	676	46,933	8,714
1940-44.....	272	21,203	1,352	139	11,487	1,857	1,004	64,543	13,158	954	63,383	13,240
1945-49.....	1,193	61,706	6,035	822	53,333	7,118	3,151	166,596	33,571	2,794	153,266	35,016
1950-54.....	1,983	93,433	8,333	1,496	72,409	11,630	3,601	193,786	39,889	3,380	191,024	40,197
1955.....	512	14,773	3,47	254	8,306	1,275	1,030	37,744	9,374	1,006	37,345	9,330
1956.....	968	34,110	1,034	693	25,349	4,319	891	40,638	9,300	794	38,151	9,497
1957.....	846	33,294	2,046	624	25,057	3,649	1,182	45,695	8,308	1,035	41,470	8,612
1958.....	730	42,527	609	460	24,209	2,763	1,550	46,834	8,543	1,306	42,616	9,010
1959.....	913	54,904	3,051	528	36,724	5,797	2,568	71,915	14,655	2,054	65,666	15,681
1960.....	1,388	78,147	1,350	847	50,008	7,183	3,486	86,312	12,786	2,508	70,400	15,414
1961.....	1,431	80,075	2,546	750	47,881	9,474	3,357	81,352	15,528	2,768	69,448	16,996
1962.....	1,410	80,374	23,596	639	38,405	4,086	4,763	117,712	16,563	3,413	96,116	20,908
1963.....	2,239	57,047	48	1,133	36,790	7,797	5,381	57,772	7,256	3,490	43,528	12,212
Personal services—Continued												
Laundries, laundry services, cleaning and dyeing plants							Beauty and barber shops					
Total.....	14,908	570,543	64,043	10,601	492,447	78,483	15,311	261,713	77,066	13,513	241,558	78,266
Not shown.....	1,184	36,746	5,142	964	31,749	5,454	1,358	15,411	6,060	1,285	15,189	6,231
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	-	-	-	-	-	-	-	-	-	-	-	-
1920-29.....	91	10,628	1,751	91	16,628	1,751	250	6,032	1,859	245	3,628	1,918
1930-34.....	-	-	-	-	-	-	-	-	-	-	-	-
1935-39.....	219	17,883	2,138	214	16,571	2,216	274	6,460	1,548	225	5,840	1,559
1940-44.....	301	29,857	3,656	276	28,732	3,736	402	7,670	1,937	377	7,635	1,939
1945-49.....	1,337	86,752	10,785	1,126	76,245	12,149	904	14,079	4,512	831	12,286	4,535
1950-54.....	1,243	100,274	13,184	1,143	98,785	13,487	1,398	30,026	10,712	1,356	29,523	10,712
1955.....	404	18,003	4,079	404	18,003	4,079	445	8,950	3,091	421	8,551	3,103
1956.....	251	17,837	2,617	227	16,905	2,696	376	8,094	2,495	376	8,094	2,495
1957.....	564	22,659	2,718	466	20,002	2,891	324	5,512	1,980	324	5,512	1,980
1958.....	690	19,746	3,271	568	17,118	3,365	738	19,873	4,672	640	19,063	4,810
1959.....	1,227	29,897	4,058	763	25,821	5,046	1,135	30,680	8,596	1,086	29,040	8,631
1960.....	1,601	41,094	2,272	940	29,306	4,605	1,416	24,631	5,970	1,148	21,485	6,136
1961.....	1,518	40,656	4,705	1,126	31,846	5,973	1,394	24,569	7,451	1,271	22,896	7,581
1962.....	2,338	65,392	4,497	1,306	46,882	8,326	2,038	36,589	9,310	1,793	34,056	9,677
1963.....	1,911	25,034	21,096	982	15,799	2,426	2,786	22,206	6,806	2,117	18,432	7,568
Personal services—Continued												
Other personal services							Business services					
Total.....	6,483	369,238	87,747	5,652	359,182	89,358	17,171	774,890	166,499	12,662	707,856	178,408
Not shown.....	724	37,056	10,177	699	36,494	10,203	1,912	69,327	25,808	1,364	62,329	26,808
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	72	10,911	2,269	72	10,911	2,269	1	1,060	37	1	1,060	37
1910-19.....	-	-	-	-	-	-	-	-	-	-	-	-
1920-29.....	227	16,530	3,765	203	16,359	3,780	116	18,531	3,134	115	17,958	3,175
1930-34.....	-	-	-	-	-	-	-	-	-	-	-	-
1935-39.....	237	24,522	4,939	237	24,522	4,939	238	18,341	4,285	166	18,341	4,552
1940-44.....	301	27,010	7,565	301	27,010	7,565	239	49,962	6,958	214	43,321	7,499
1945-49.....	910	65,165	18,274	837	64,735	18,332	1,227	129,341	20,614	1,005	123,333	21,096
1950-54.....	960	63,486	15,993	887	62,716	15,998	1,737	144,895	31,667	1,512	140,919	32,167
1955.....	(1)	(1)	(1)	(1)	(1)	(1)	473	31,576	6,715	399	27,141	6,986
1956.....	264	14,707	4,188	191	13,152	4,306	808	35,630	8,137	587	33,823	8,347
1957.....	294	17,524	3,610	245	15,956	3,741	557	29,397	6,755	484	28,211	6,888
1958.....	(1)	(1)	(1)	(1)	(1)	(1)	582	30,966	6,872	504	29,252	7,040
1959.....	206	11,338	2,001	205	10,805	2,004	850	20,456	3,208	571	13,545	3,762
1960.....	469	20,587	4,544	420	19,609	4,673	1,307	52,986	14,418	885	46,639	15,505
1961.....	445	16,127	3,372	371	15,206	3,442	1,555	33,591	7,744	1,135	28,738	8,393
1962.....	387	15,731	2,756	314	15,178	2,905	2,131	62,499	11,478	1,559	57,318	12,406
1963.....	684	10,532	1,546	391	9,297	2,218	3,365	43,695	9,585	2,137	35,776	13,699

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Services—Continued												
Automobile and other repair services												
Total							Automobile parking, repair, and services					
Total							Total					
Total.....	29,718	1,171,351	187,452	24,102	1,038,898	198,040	19,343	884,033	132,304	16,030	784,677	139,885
Not shown.....	2,888	112,684	19,235	2,572	106,221	19,718	1,948	89,101	13,423	1,729	83,291	13,886
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)						
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)						
1910-19.....	26	2,856	38	26	2,856	38	163	16,965	1,710	135	14,846	1,914
1920-29.....	161	8,043	776	186	12,170	1,767						
1930-34.....	(1)	(1)	(1)									
1935-39.....	285	15,325	2,407	260	14,240	2,414	138	11,367	1,582	138	11,367	1,582
1940-44.....	336	32,797	4,171	312	32,180	4,213	286	26,677	3,132	262	26,060	3,174
1945-49.....	2,645	167,746	29,053	2,400	160,917	29,323	1,982	128,102	20,433	1,786	121,309	20,667
1950-54.....	3,239	198,559	27,409	2,910	181,573	28,768	2,246	161,285	22,251	2,112	152,561	22,823
1955.....	792	39,844	6,182	640	28,840	6,473	596	31,970	4,423	492	21,734	4,666
1956.....	1,381	65,899	12,222	1,259	62,200	12,447	813	39,498	7,463	764	38,653	7,518
1957.....	1,222	65,044	11,547	976	58,558	11,809	728	49,270	9,172	604	45,811	9,358
1958.....	1,127	57,992	8,799	855	44,735	9,546	773	41,610	5,590	599	30,266	6,288
1959.....	1,881	86,752	13,876	1,557	76,211	14,963	1,270	63,465	8,986	1,068	56,145	9,919
1960.....	1,755	57,664	9,632	1,581	54,113	9,871	1,089	40,528	6,576	990	37,630	6,706
1961.....	2,428	77,181	13,772	1,964	64,763	14,454	1,514	59,289	9,419	1,221	47,813	9,931
1962.....	3,352	95,211	14,807	2,569	76,251	16,702	2,130	74,460	10,373	1,592	57,944	11,769
1963.....	5,876	73,072	11,582	3,887	56,149	14,299	3,569	48,311	7,232	2,440	37,112	9,145
Automobile parking, repair, and services—Continued												
Automobile repair shops							Other automotive services, including rentals					
Total.....	16,126	753,438	116,131	13,610	681,080	120,774	3,217	130,595	16,173	2,420	103,597	19,111
Not shown.....	1,752	84,576	12,178	1,557	79,008	12,630	(1)	(1)	(1)	(1)	(1)	(1)
1899 and prior.....							-	-	-	-	-	-
1900-09.....							-	-	-	-	-	-
1910-19.....	162	16,463	1,690	134	14,344	1,894	(1)	(1)	(1)	(1)	(1)	(1)
1920-29.....							-	-	-	-	-	-
1930-34.....							-	-	-	-	-	-
1935-39.....	136	8,955	1,225	136	8,955	1,225	2	2,412	357	2	2,412	357
1940-44.....	256	23,393	2,381	232	22,776	2,423	(1)	(1)	(1)			
1945-49.....	1,799	116,905	18,537	1,653	110,218	18,676	183	11,197	1,896	163	14,375	2,742
1950-54.....	1,811	128,337	18,381	1,678	121,903	18,828	435	32,948	3,870	434	30,658	3,995
1955.....	497	26,370	4,381	443	21,302	4,520	(1)	(1)	(1)	(1)	(1)	(1)
1956.....	515	28,524	4,546	490	28,050	4,586	298	10,974	2,917	274	10,603	2,932
1957.....	627	43,639	7,416	529	40,999	7,512						
1958.....	648	33,010	5,694	525	28,591	5,794	226	14,231	1,652			
1959.....	967	49,771	8,227	868	44,805	8,592	303	13,694	759			
1960.....	795	35,617	5,497	720	32,939	5,591	294	4,911	1,079	270	4,691	1,115
1961.....	1,289	54,549	8,719	1,069	43,593	9,183	225	4,740	700	285	12,024	1,791
1962.....	1,875	61,833	10,201	1,459	50,140	10,726	255	12,627	172			
1963.....	2,948	41,208	6,992	2,068	33,169	8,528	621	7,103	240	372	3,943	617
Automobile and other repair services—Continued												
Repair services, except automobile							Amusement and recreation services, including motion pictures					
Total.....	10,375	287,318	55,148	8,072	254,221	58,155	13,809	712,935	44,753	8,246	511,240	80,884
Not shown.....	940	23,583	5,812	843	22,930	5,832	1,635	36,714	6,875	1,169	30,094	7,733
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....							84	10,520	2,636	84	10,520	2,636
1920-29.....												
1930-34.....	373	15,481	2,344	274	13,695	2,421	217	22,243	3,689	168	21,788	3,705
1935-39.....							281	24,235	1,980	222	21,134	2,422
1940-44.....							853	48,164	5,056	700	42,127	5,425
1945-49.....	663	39,644	8,620	614	39,608	8,656	1,238	105,406	9,052	1,018	94,910	14,340
1950-54.....	993	37,274	5,158	798	29,012	5,945						
1955.....	(1)	(1)	(1)	(1)	(1)	(1)	290	12,246	514	109	7,623	1,399
1956.....	568	26,401	4,759	495	23,547	4,929	472	16,773	872	325	11,555	3,312
1957.....	494	15,774	2,375	372	12,747	2,451	574	31,088	4,983	428	29,533	5,237
1958.....	354	16,382	3,209	256	14,469	3,258	530	38,675	3,453	401	28,826	3,839
1959.....	611	23,287	4,890	489	20,066	5,044	752	31,646	2,420	407	22,148	3,128
1960.....	666	17,136	3,056	591	16,483	3,165	895	76,893	4,916	396	60,029	7,341
1961.....	914	17,892	4,353	743	16,950	4,523	1,191	73,301	2,606	539	34,220	5,063
1962.....	1,222	20,751	4,434	977	18,307	4,933	2,066	89,723	1,294	931	47,521	7,491
1963.....	2,307	24,761	4,350	1,447	19,037	5,154	2,700	92,446	2,438	1,325	48,342	7,678
Medical services												
Total							Offices of physicians and surgeons					
Total.....	19,831	2,368,430	1,188,131	18,453	2,289,749	1,197,484	11,263	1,416,773	854,509	10,963	1,403,503	857,616
Not shown.....	1,263	143,407	65,346	1,154	128,555	65,620	531	68,937	41,560	531	68,937	41,560
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	7	4,858	2,366	7	4,858	2,366	7	4,858	2,366	7	4,858	2,366
1910-19.....	30	8,338	3,549	30	8,338	3,549	1	967	382	1	967	382
1920-29.....	47	19,127	9,074	47	19,127	9,074	4	3,205	1,320	4	3,205	1,320
1930-34.....	71	26,122	12,391	71	26,122	12,391						
1935-39.....	191	41,772	17,337	191	41,772	17,337	136	30,069	16,935	136	30,069	16,935
1940-44.....	152	36,060	12,211	152	36,060	12,211						
1945-49.....	1,727	288,743	141,482	1,671	282,185	141,583	920	136,529	79,219	894	131,697	79,230
1950-54.....	2,809	422,682	212,761	2,614	417,174	213,280	1,560	256,768	144,392	1,511	256,741	144,398
1955.....	923	120,378	65,629	899	119,420	65,629	577	75,446	46,222	553	74,488	46,222
1956.....	870	113,613	60,271	845	113,099	60,307	545	79,942	48,173	545	79,942	48,173
1957.....	1,402	159,961	91,256	1,328	158,581	91,305	974	126,044	80,076	974	126,044	80,076
1958.....	1,297	141,544	73,675	1,218	134,947	74,192	821	96,761	59,583	797	94,178	59,730
1959.....	1,629	176,882	87,439	1,531	174,564	87,589	857	104,674	65,187	833	104,429	65,194
1960.....	1,573	149,756	76,389	1,449	141,537	79,385	932	96,571	61,726	907	96,571	61,726
1961.....	1,701	178,934	86,273	1,667	171,130	87,421	1,031	116,731	71,538	1,025	113,379	71,540
1962.....	2,039	204,055	111,851	1,861	195,568	112,961	1,227	138,751	88,346	1,178	138,048	88,354
1963.....	2,076	131,268	58,785	1,694	115,782	61,238	1,140	80,520	47,484	1,067	79,950	47,726

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Services—Continued												
Medical services—Continued							Legal services					
Other medical services												
Total.....	8,568	951,657	333,622	7,490	886,246	339,868	22,823	2,484,186	1,361,422	21,778	2,466,878	1,365,373
Not shown.....	732	74,470	23,786	623	59,618	24,066	1,331	205,827	108,921	1,199	203,681	110,634
1899 and prior.....	-	-	-	-	-	-	91	65,114	36,620	1	61,114	36,620
1900-09.....	-	-	-	-	-	-	45	46,703	21,492	45	46,703	21,492
1910-19.....	-	-	-	-	-	-	103	59,058	32,470	103	59,058	32,470
1920-29.....	107	33,496	14,266	107	33,496	14,266	411	88,444	50,199	410	87,844	50,199
1930-34.....	-	-	-	-	-	-	146	38,387	21,365	146	38,387	21,365
1935-39.....	160	36,720	14,621	160	36,720	14,621	402	74,267	41,397	376	71,265	41,398
1940-44.....	83	26,962	7,002	83	26,962	7,002	569	104,261	60,124	543	102,118	60,124
1945-49.....	807	152,214	62,263	777	150,488	62,353	2,369	334,577	181,207	2,217	329,379	181,559
1950-54.....	1,249	165,914	68,369	1,103	160,433	68,882	2,958	438,622	251,270	2,908	437,746	251,397
1955.....	346	44,932	19,407	346	44,932	19,407	682	106,843	31,968	634	106,574	32,242
1956.....	325	33,671	12,098	300	33,157	12,134	661	70,340	38,240	61	60,340	38,240
1957.....	428	33,917	11,180	354	32,537	11,229	1,302	115,369	66,935	1,302	115,369	66,935
1958.....	476	44,783	14,092	421	40,769	14,462	1,078	85,845	43,976	1,078	85,845	43,976
1959.....	772	72,208	22,252	698	70,135	22,395	1,498	117,174	37,475	1,498	117,174	37,475
1960.....	641	53,185	14,663	542	44,966	14,984	1,000	127,336	37,713	1,000	127,336	37,713
1961.....	670	62,203	14,735	642	57,751	15,872	1,988	142,707	36,673	1,988	142,707	36,673
1962.....	812	65,304	23,505	683	57,520	24,667	2,707	173,649	96,987	2,520	173,649	96,987
1963.....	936	50,748	11,301	627	35,832	13,512	2,554	123,718	67,747	2,334	120,344	66,069
Engineering and architectural services							Accounting, auditing, and bookkeeping services					
Total.....	5,682	804,307	164,890	4,696	758,293	170,511	8,411	962,760	319,538	7,833	945,907	321,302
Not shown.....	264	21,877	4,993	141	19,738	5,455	271	29,883	7,496	246	29,771	7,611
1899 and prior.....	4	13,283	1,229	4	13,283	1,229	3	134,601	36,804	3	134,601	36,804
1900-09.....	-	-	-	-	-	-	7	5,227	1,361	2	5,227	1,361
1910-19.....	8	4,373	1,100	8	4,373	1,100	2	9,912	3,213	7	9,912	3,213
1920-29.....	4	15,672	2,176	4	15,672	2,176	180	55,461	20,134	180	55,461	20,134
1930-34.....	14	9,569	2,534	14	9,569	2,534	(1)	(1)	(1)	(1)	(1)	(1)
1935-39.....	22	16,830	2,238	21	16,277	2,253	222	23,984	3,409	222	23,984	3,409
1940-44.....	136	35,637	5,749	104	34,627	5,843	249	35,458	13,527	249	35,458	13,527
1945-49.....	498	136,143	27,491	494	135,131	27,491	954	180,424	54,264	919	176,117	54,414
1950-54.....	767	171,022	32,044	716	168,355	32,249	1,432	229,426	74,678	1,378	226,157	74,705
1955.....	261	36,317	9,610	212	32,642	9,684	286	16,509	8,100	286	16,509	8,100
1956.....	222	42,712	8,139	216	40,655	8,420	349	17,358	7,717	349	17,358	7,717
1957.....	289	46,938	10,220	240	45,474	10,247	225	24,521	10,483	225	24,521	10,483
1958.....	401	49,571	11,165	328	44,825	11,313	235	19,792	7,851	210	19,639	7,863
1959.....	354	43,099	8,775	256	36,022	9,875	719	32,115	12,284	719	32,115	12,284
1960.....	435	31,382	8,385	386	29,336	8,491	553	28,252	9,866	480	26,516	10,018
1961.....	567	50,175	12,009	463	43,146	12,963	645	25,491	11,428	621	24,303	11,431
1962.....	665	49,482	11,251	563	46,646	12,066	982	46,482	15,335	885	43,800	15,463
1963.....	777	30,245	5,788	526	22,542	7,128	953	29,405	7,438	733	26,274	8,497
Services—Continued							Nature of business not allocable					
Other services												
Total.....	2,518	78,895	20,412	1,950	73,473	21,162	1,179	10,005	1,771	811	9,294	6,493
Not shown.....	(1)	(1)	(1)	(1)	(1)	(1)	739	6,060	2,650	616	5,373	2,070
1899 and prior.....	5	2,151	600	5	2,151	600	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	-	-	-	-	-	-	-	-	-	-	-	-
1920-29.....	-	-	-	-	-	-	(1)	-	(1)	-	-	-
1930-34.....	-	-	-	-	-	-	-	-	-	-	-	-
1935-39.....	154	1,201	2,348	154	1,201	2,348	-	-	-	-	-	-
1940-44.....	-	-	-	-	-	-	-	-	-	-	-	-
1945-49.....	53	15,760	4,146	(1)	15,760	4,146	-	-	-	-	-	-
1950-54.....	187	8,879	1,637	(1)	(1)	(1)	-	-	-	-	-	-
1955.....	-	-	-	-	-	-	-	-	-	-	-	-
1956.....	235	9,574	3,261	186	8,819	3,298	-	-	-	-	-	-
1957.....	-	-	-	-	-	-	-	-	-	-	-	-
1958.....	-	-	-	-	-	-	415	3,945	2,859	195	3,921	3,523
1959.....	378	11,560	1,776	255	9,704	2,019	-	-	-	-	-	-
1960.....	-	-	-	-	-	-	-	-	-	-	-	-
1961.....	274	8,775	2,209	249	8,554	2,223	-	-	-	-	-	-
1962.....	293	2,902	506	220	2,742	559	-	-	-	-	-	-
1963.....	568	5,081	1,371	397	4,681	1,617	-	-	-	-	-	-

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

²Net loss exceeds net profit.

NOTE: Totals include data, not shown separately, for partnerships organized during the period January 1 - June 30, 1964. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 25.—PARTNERSHIP ATTRITION BETWEEN 1959 AND 1963: COMPARISON OF THE NUMBER OF PARTNERSHIPS BY YEAR OF ORGANIZATION, AND INDUSTRIAL DIVISION

Year of organization	Number of partnerships by industrial division												
	1959	1963	Attrition rate		1959	1963	Attrition rate		1959	1963	Attrition rate		
			Number	Percent			Number	Percent			Number	Percent	
	All industrial divisions				Agriculture, forestry, and fisheries				Mining				
1899 and prior.....	688	688	-	-	(1)	(1)	-	-	(1)	-	-	-	
1900-09.....	762	745	17	2	(1)	(1)	-	-	-	-	-	-	
1910-19.....	3,676	2,373	1,303	35	788	474	314	40	776	499	277	36	
1920-29.....	10,596	7,463	3,133	30	2,172	1,283	889	41					
1930-39.....	32,719	22,151	10,568	32	6,182	4,238	1,944	31					
1940-44.....	40,985	29,010	11,975	29	8,710	6,140	2,570	30	755	650	105	14	
1945-49.....	123,958	83,185	40,773	33	17,426	11,407	6,019	35					
1950-54.....	188,705	114,699	74,006	39	26,840	16,494	10,346	39					
1955.....	57,189	31,769	25,420	44	8,122	4,430	3,692	45	2,093	1,791	302	14	
1956.....	66,282	35,537	30,745	46	8,280	4,391	3,889	47					
1957.....	75,787	39,324	36,463	48	9,791	5,519	4,272	44					
1958.....	100,584	41,829	58,755	58	10,099	5,673	4,426	44	1,534	836	698	46	
1959.....	135,450	54,390	81,060	60	12,839	5,786	7,054	55					
1960-63.....	-	354,418	-	-	-	38,498	-	-					
	Contract construction				Manufacturing				Transportation, communication, electric, gas, and sanitary services				
1899 and prior.....	(1)	2	-	-	(1)	94	21	73	78	(1)	6	-	-
1900-09.....	(1)	-	-	-	(1)	171	171	-	-	(1)	32	-	-
1910-19.....	108	77	31	39	857	759	98	11	(1)	27	14	-	-
1920-29.....	235	165	70	30									
1930-39.....	906	661	245	27									
1940-44.....	1,215	642	573	47	24,202	14,459	9,743	40	540	273	247	46	-
1945-49.....	7,795	4,652	3,143	40									
1950-54.....	12,827	5,949	6,878	54									
1955.....	4,745	2,178	2,567	54	2,676	1,709	967	36	2,035	1,397	638	31	-
1956.....	6,121	2,218	3,903	64									
1957.....	5,825	2,373	3,452	59									
1958.....	9,320	2,797	6,523	70	3,084	1,359	1,725	56	1,891	672	1,219	64	-
1959.....	13,995	3,374	10,621	76	4,339	1,712	2,627	61					
1960-63.....	-	28,812	-	-	5,605	2,185	3,420	61					
	Wholesale and retail trade												
	Total				Wholesale trade				Retail trade				
1899 and prior.....	390	271	119	31	(1)	85	-	-	219	186	33	15	-
1900-09.....	345	244	101	29	(1)	58	-	-	270	162	108	40	-
1910-19.....	1,046	546	500	48	(1)	114	-	-	854	432	422	49	-
1920-29.....	3,462	2,355	1,107	32	641	406	235	37	2,667	1,948	719	27	-
1930-39.....	10,697	6,376	4,321	40	2,038	1,222	816	40	7,944	5,148	2,796	35	-
1940-44.....	12,710	7,712	4,998	39	2,862	1,676	1,186	41	9,152	6,034	3,118	34	-
1945-49.....	46,233	28,633	17,600	38	7,650	4,736	2,914	38	36,615	23,822	12,793	35	-
1950-54.....	60,708	33,932	26,776	44	11,122	6,580	4,542	41	47,243	27,186	20,057	42	-
1955.....	17,621	8,733	8,888	50	2,780	1,456	1,324	48	14,218	7,275	6,943	49	-
1956.....	19,997	9,834	10,163	51	3,456	1,790	1,666	48	15,847	7,994	7,853	50	-
1957.....	23,250	9,831	13,419	58	3,498	1,701	1,797	51	18,849	8,080	10,769	57	-
1958.....	32,972	10,106	22,866	69	5,718	1,674	4,044	71	26,433	8,420	18,013	68	-
1959.....	45,747	13,538	32,209	70	6,531	2,170	4,361	67	37,962	11,265	26,697	70	-
1960-63.....	-	98,928	-	-	-	15,776	-	-	-	82,813	-	-	-
	Finance, insurance, and real estate				Services				Nature of business not allocable				
1899 and prior.....	(1)	154	-	-	(1)	131	-	-	(1)	-	-	-	-
1900-09.....	219	184	35	16	(1)	132	-	-	(1)	-	-	-	-
1910-19.....	810	722	88	11	574	329	245	43	(1)	-	-	-	-
1920-29.....	2,400	1,943	457	19	1,304	1,175	129	10	(1)	-	-	-	-
1930-39.....	6,659	5,481	1,178	18	5,008	3,394	1,614	32	205	(1)	-	-	-
1940-44.....	8,773	8,252	521	6	5,210	3,354	1,856	36	295	-	-	-	-
1945-49.....	21,236	16,455	4,781	23	19,349	14,670	4,679	24	565	-	-	-	-
1950-54.....	38,774	29,097	9,877	25	32,394	19,951	12,443	38	896	-	-	-	-
1955.....	12,400	8,737	3,663	30	9,771	5,307	4,464	46	302	-	-	-	-
1956.....	14,754	9,549	5,205	35	11,973	6,726	5,247	44	348	-	-	-	-
1957.....	15,774	10,890	4,884	31	14,439	7,732	6,707	47	685	415	4,561	92	-
1958.....	19,159	12,545	6,614	35	19,763	7,629	12,134	61					
1959.....	23,116	16,951	6,165	27	27,169	11,272	15,897	59					
1960-63.....	-	96,550	-	-	-	75,397	-	-	-	-	-	-	-

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Wholesale and retail trade "Total" data include "Wholesale and retail trade not allocable" not shown separately.

ACTIVE PARTNERSHIPS

Table 26. — BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheet										Contract construction			
			Agriculture, forestry, and fisheries										Mining	Total contractors	Special trade contractors	Contractors not allocated
			All industries	Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Farms, not elsewhere classified	Other agriculture, forestry, and fisheries							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
(Thousand dollars)																
Number of partnerships.....	924,276	491,177	433,099	24,427	24,038	4,612	4,526	7,949	2,951	4,389	6,431	25,539	4,734	15,118	60	
Number of partners.....	2,742,698	1,359,420	1,403,278	66,783	53,963	12,775	13,374	19,713	8,101	12,920	36,452	59,319	23,627	34,142	1,000	
Total assets.....	51,213,078	-	51,213,078	2,361,204	2,035,221	555,794	388,493	910,840	180,604	325,983	1,045,314	2,119,696	1,482,078	610,016	24,702	
Cash.....	3,896,230	-	3,896,230	172,528	150,231	40,150	28,267	68,628	13,186	22,297	111,808	268,618	176,985	89,461	1,772	
Notes and accounts receivable.....	11,291,860	-	11,291,860	186,708	137,052	53,287	34,443	45,381	21,941	49,656	154,826	637,359	457,253	176,176	3,300	
Less: Reserve for bad debts.....	101,071	-	101,071	669	133	(1)	-	117	11	536	1,247	4,526	2,900	1,626	-	
Inventories.....	5,042,004	-	5,042,004	214,630	177,443	29,818	6,414	126,683	14,528	37,187	21,347	322,563	244,507	77,886	4,166	
Investments in Government obligations.....	348,760	-	348,760	23,875	23,875	6,360	49	17,335	131	(1)	3,828	21,583	26,761	819	(1)	
Other current assets.....	1,269,845	-	1,269,845	36,074	33,186	3,212	4,301	19,531	4,142	2,888	24,456	50,861	39,463	10,782	716	
Other investments.....	4,977,841	-	4,977,841	114,426	108,501	20,646	13,202	70,384	4,261	5,925	88,927	132,280	108,163	23,635	492	
Depreciable assets.....	24,335,571	-	24,335,571	1,384,348	1,119,947	331,144	247,207	420,433	121,163	264,401	824,671	908,771	531,103	362,070	15,596	
Less: Accumulated amortization and depreciation.....	8,350,038	-	8,350,038	624,527	491,732	163,262	100,708	166,525	61,237	128,705	481,982	488,557	304,131	178,518	1,400	
Depreciable assets.....	431,517	-	431,517	14,437	14,197	2,847	4,873	5,056	1,421	27,306	247,285	5,112	3,517	17,595	-	
Less: Accumulated depreciation.....	146,278	-	146,278	7,396	3,306	297	1,311	1,497	201	4,006	97,415	1,906	1,098	808	-	
Land.....	6,123,507	-	6,123,507	728,455	684,163	218,734	133,228	274,609	57,912	44,292	59,124	97,923	64,412	28,155	3,316	
Intangible assets.....	300,692	-	300,692	9,519	9,031	7,529	960	129	464	498	15,718	4,378	2,765	1,673	-	
Less: Accumulated amortization.....	126,549	-	126,549	3,377	3,326	2,712	380	38	176	51	6,227	1,005	262	173	-	
Other assets.....	1,939,187	-	1,939,187	81,112	76,092	24,343	17,999	30,868	2,882	5,026	79,309	166,132	145,604	19,445	87	
Total liabilities and capital.....	51,213,078	-	51,213,078	2,361,204	2,035,221	555,794	388,493	910,840	180,604	325,983	1,045,314	2,119,696	1,482,078	610,016	24,702	
Accounts payable.....	6,801,927	-	6,801,927	104,561	78,691	25,625	16,283	27,369	11,414	25,870	90,224	449,154	348,071	98,441	4,442	
Mortgages, notes, and bonds payable (short-term).....	6,035,382	-	6,035,382	354,794	306,082	85,497	40,224	127,734	52,627	48,712	118,772	266,036	196,428	69,661	5,510	
Other current liabilities.....	1,457,382	-	1,457,382	32,450	25,253	7,705	5,148	10,444	1,956	7,197	19,659	100,374	76,221	23,443	1,102	
Mortgages, notes, and bonds payable (long-term).....	14,813,532	-	14,813,532	573,292	508,525	143,924	134,749	197,977	32,798	64,767	135,771	321,720	232,802	88,919	1,810	
Other liabilities.....	2,244,771	-	2,244,771	76,704	65,964	13,421	24,191	24,863	3,489	4,740	124,725	152,348	125,295	27,036	1,111	
Partners' capital acc. acc's.....	19,804,084	-	19,804,084	1,225,403	1,050,706	279,617	167,998	525,373	77,818	174,697	556,433	770,264	472,461	291,011	8,712	
Total receipts.....	73,274,451	20,296,411	52,978,040	1,879,066	1,301,593	384,896	286,023	484,800	154,574	577,467	761,235	3,021,080	3,231,947	1,774,372	44,370	
Business receipts.....	71,762,372	19,931,228	51,831,144	1,838,572	1,267,418	375,267	280,372	469,270	142,854	571,154	722,298	4,968,158	3,187,945	1,734,466	44,372	
Income from other partnerships, etc.....	61,382	11,852	49,530	1,610	1,424	723	211	395	(1)	186	11	2,711	2,038	66	-	
Nonqualifying dividends.....	8,085	-	8,085	339	185	12	55	1,946	95	597	617	6,225	3,182	1,622	-	
Interest.....	466,542	-	466,542	374,020	4,260	1,230	779	2,331	410	757	4,838	15,600	12,172	3,114	-	
Rent.....	262,681	-	262,681	186,476	9,137	3,036	2,584	2,331	780	757	4,838	15,600	12,172	3,114	-	
Royalties.....	52,406	-	52,406	3,654	3,566	565	(1)	2,763	31	88	211	343	310	33	-	
Net farm profit.....	15,719	-	15,719	566	19	588	-	(1)	13	547	22	65	49	16	-	
Net gain, sales other than capital assets.....	95,405	-	95,405	38,247	1,446	588	114	732	12	144	4,112	2,413	2,708	295	-	
Other income.....	584,859	-	584,859	17,973	14,133	3,455	1,901	6,762	2,015	3,844	26,243	21,694	21,694	295	-	
Total deductions.....	84,006,285	17,273,864	66,732,421	1,773,604	1,239,618	330,441	265,354	497,959	145,964	533,86	777,159	4,014,732	3,067,797	1,774,372	44,370	
Cost of goods sold.....	43,076,617	-	43,076,617	1,233,664	810,367	194,737	108,140	333,497	93,093	423,233	403,995	3,959,442	2,609,871	1,249,130	12,733	
Salaries and wages.....	5,986,401	-	5,986,401	4,161	22,894	2,811	6,373	4,213	8,093	18,147	18,658	87,254	43,201	43,766	4,411	
Payments to partners.....	1,102,051	-	1,102,051	26,823	15,850	5,544	2,110	5,839	2,357	7,073	16,053	66,679	24,601	37,136	882	
Rent.....	1,401,433	-	1,401,433	52,238	47,409	20,755	9,744	16,430	3,566	4,641	13,998	29,811	19,338	10,431	2,000	
Interest.....	1,286,346	-	1,286,346	46,071	41,430	12,943	8,351	16,430	3,566	4,641	13,998	29,811	19,338	10,431	2,000	
Taxes.....	1,684,072	-	1,684,072	42,394	36,100	10,456	1,481	12,234	4,324	6,284	20,000	74,645	37,664	37,664	1,200	
Casualty losses.....	12,029	-	12,029	904	734	20	453	43	218	57	246	248	121	121	-	
Bad debts.....	163,494	-	163,494	1,527	718	558	51	52	57	860	851	6,077	1,054	4,854	13	
Repairs.....	690,320	-	690,320	419,900	56,124	20,228	8,296	13,584	5,669	9,023	14,658	39,842	26,046	13,188	610	
Depreciation.....	2,267,622	-	2,267,622	108,987	89,445	36,368	18,074	32,623	8,444	19,342	62,256	94,886	54,231	34,819	1,500	
Amortization.....	35,907	-	35,907	119	93	32	(1)	24	26	26	271	625	87	38	-	
Depletion.....	119,651	-	119,651	933	933	77	(1)	797	50	-	77,039	572	482	4	-	
Retirement plans, etc.....	30,458	-	30,458	81	27	69	11	15	-	54	441	3,112	5,423	1,525	150	
Net loss from other partnerships, etc.....	20,342	-	20,342	503	225	69	11	145	-	278	840	5,598	5,223	5,223	-	
Net farm loss.....	18,993	-	18,993	682	471	156	94	433	38	211	545	108	47	106	-	
Net loss, sales other than capital assets.....	57,741	-	57,741	2,944	2,918	68	94	2,433	13	22	641	3,578	137	166	(1)	
Other deductions.....	6,027,388	-	6,027,388	1,607,945	1,292,903	30,845	34,196	42,554	15,368	41,847	144,213	204,091	154,601	89,401	3,405	
Gross profit (loss).....	28,685,755	-	28,685,755	664,972	457,603	180,238	112,232	115,753	48,930	147,921	318,303	3,048,516	2,000,000	889,401	12,300	
Net profit (loss).....	8,668,166	-	8,668,166	109,456	61,975	34,455	23,609	21,159	30	43,481	211,124	3,048,516	1,600,000	1,000,000	4,500	

Footnotes at end of table.

Table 26. —BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with balance sheets—Continued																
	Manufacturing						Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade					
	Total	Food and kindred products	Apparel and other fabricated textile products	Lumber and wood products, and furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Groceries and related products	Farm products—raw materials	Other wholesale trade	
									Total	Motor freight—transportation and warehousing, terminals, and related services	Other transportation						
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Number of partnerships.....	23,658	2,450	2,717	2,674	3,954	2,612	9,251	7,252	6,256	4,151	2,105	996	131,086	28,303	4,618	1,810	21,875
Number of partners.....	62,348	7,054	6,895	7,032	9,412	6,592	25,363	17,480	14,952	9,394	5,558	2,528	313,700	79,913	19,668	4,841	55,404
(Thousands dollars)																	
Total assets.....	2,088,312	354,367	251,862	334,850	200,240	176,302	770,691	373,066	317,561	219,200	98,361	55,505	8,494,975	2,753,227	471,439	297,076	1,984,712
Cash.....	248,087	38,126	34,506	22,724	24,417	29,930	98,384	44,619	39,855	19,770	20,085	4,764	978,031	330,153	55,482	35,228	239,423
Notes and accounts receivable.....	506,634	74,132	74,520	54,370	45,117	40,143	218,323	68,561	61,638	39,948	21,690	6,923	1,926,168	845,721	150,675	59,708	635,338
Lease: Reserve for bad debts.....	6,239	825	81,904	55,041	18,220	27,532	177,214	11,097	9,811	8,530	1,281	1,286	2,809,964	825,124	107,268	109,463	107,705
Inventories.....	423,807	63,896	81,904	55,041	18,220	27,532	177,214	11,097	9,811	8,530	1,281	1,286	2,809,964	825,124	107,268	109,463	107,705
Investments in Government obligations.....	11,870	2,185	1,898	5,587	318	928	5,954	3,170	3,170	236	2,934	-	44,679	16,836	4,224	2,739	9,873
Other current assets.....	29,288	5,119	1,899	6,799	2,718	1,909	11,244	7,586	5,223	4,249	974	2,363	103,101	31,236	5,148	7,794	18,294
Other investments.....	100,449	13,091	8,461	48,223	4,423	2,200	24,051	9,777	8,897	6,951	1,946	880	305,231	129,464	32,832	9,687	86,945
Depreciable assets.....	1,287,634	267,045	82,069	229,485	163,028	137,002	409,051	389,229	334,840	260,014	74,826	54,419	3,217,073	801,016	177,548	95,140	528,328
Less: Accumulated amortization and depreciation.....	704,922	139,703	46,914	135,670	80,182	75,612	226,841	207,459	179,628	142,182	37,446	27,831	1,535,592	383,851	88,265	42,379	253,207
Depreciable assets.....	22,132	1,660	35,158	13,810	3,848	3,992	2,663	3,799	2,967	2,033	934	792	26,366	8,016	388	1,065	6,563
Less: Accumulated depletion.....	4,256	634	(1)	620	1,847	164	987	1,425	1,211	887	324	214	10,704	2,713	150	439	2,124
Land.....	81,823	15,735	2,973	24,323	5,574	8,549	24,669	18,291	15,361	8,485	6,876	2,930	351,151	82,146	13,503	10,081	58,562
Intangible assets.....	8,839	130	2,444	519	5,018	566	2,462	2,559	1,463	1,296	16	1,036	19,541	4,124	1,523	133	2,468
Less: Accumulated amortization.....	3,121	16	90	183	2,066	26	740	445	142	11,397	4,467	8,870	300,650	80,939	354	213	57,454
Other assets.....	86,287	14,426	11,463	15,979	12,143	3,783	28,493	24,734	15,864	11,397	4,467	8,870	300,650	80,939	354	213	57,454
Total liabilities and capital.....	2,088,312	354,367	251,862	334,850	200,240	176,302	770,691	373,066	317,561	219,200	98,361	55,505	8,494,975	2,753,227	471,439	297,076	1,984,712
Accounts payable.....	325,943	48,795	66,141	29,342	28,408	18,034	135,223	52,112	50,067	26,902	23,165	2,045	1,388,419	602,614	95,025	55,904	451,685
Mortgages, notes, and bonds payable.....	196,177	32,227	30,489	40,107	20,327	14,084	58,943	45,024	39,598	29,078	10,320	5,426	928,536	325,810	57,788	71,375	196,641
Other current liabilities.....	82,771	13,664	19,136	7,576	6,981	7,488	27,926	9,737	8,470	6,383	2,882	1,267	214,353	64,087	10,599	11,285	42,203
Mortgages, notes, and bonds payable.....	200,139	46,565	14,604	43,636	22,811	16,494	56,029	70,394	57,561	43,789	13,772	12,833	889,733	228,471	38,524	36,524	153,362
Long-term debt.....	72,616	10,122	4,573	9,818	17,485	5,041	29,577	11,698	10,666	8,275	2,391	1,032	199,021	60,720	10,693	10,404	39,623
Other liabilities.....	1,210,666	202,994	116,919	204,371	104,228	115,161	466,993	184,101	151,199	104,968	46,231	32,902	4,874,913	1,471,925	258,749	111,584	1,101,912
Partners' capital accounts.....	1,276,327	821,972	821,972	574,160	422,415	364,749	1,778,933	761,293	681,684	449,711	231,973	79,609	26,230,159	10,394,155	2,702,602	1,679,643	6,011,916
Total receipts.....	5,198,744	1,266,525	821,972	566,315	418,883	360,518	1,764,531	749,607	671,687	440,969	230,718	77,920	25,913,550	10,289,770	2,683,789	1,667,734	5,938,247
Business receipts.....	5,198,744	1,266,525	821,972	566,315	418,883	360,518	1,764,531	749,607	671,687	440,969	230,718	77,920	25,913,550	10,289,770	2,683,789	1,667,734	5,938,247
Income from other partnerships, etc.....	1,022	49	29	405	105	(1)	18	161	73	73	12	43	30,906	7,012	935	1,290	4,787
Nonqualifying dividends.....	515	66	(1)	405	105	(1)	18	161	73	73	12	43	30,906	7,012	935	1,290	4,787
Interest.....	5,067	710	585	422	298	1,552	1,500	626	578	452	126	48	70,638	20,348	5,359	739	14,256
Rents.....	12,015	2,737	715	1,025	1,932	877	4,729	3,288	3,106	2,698	408	182	70,638	20,348	5,359	739	14,256
Royalties.....	1,259	498	13	335	105	65	243	72	72	45	27	694	3,035	728	33	185	510
Net farm profit.....	315	61	37	236	63	172	193	1,612	1,918	691	227	694	2,920	853	49	197	667
Net gain, sales other than capital assets.....	290	993	1,508	238	238	1,542	7,205	5,915	5,238	4,771	467	677	197,460	72,321	12,160	9,091	51,076
Other income.....	21,140	5,391	1,508	4,363	63	1,542	7,205	5,915	5,238	4,771	467	677	197,460	72,321	12,160	9,091	51,076
Total deductions.....	4,800,037	1,213,069	776,901	536,172	369,220	303,915	1,600,760	672,659	606,810	405,095	201,715	65,849	24,760,715	9,904,051	2,611,358	1,652,617	5,646,076
Cost of goods sold.....	1,851,683	1,031,544	646,502	426,309	262,764	226,245	1,258,319	442,838	407,881	253,452	154,249	34,957	19,965,249	8,483,384	2,314,676	1,552,317	4,616,391
Salaries and wages.....	108,254	21,437	17,784	9,388	10,769	9,363	39,513	12,867	11,306	6,780	4,526	1,561	1,900,410	565,121	127,600	29,293	408,228
Payments to partners.....	86,849	14,365	11,302	4,815	15,529	9,785	31,053	15,051	12,503	9,302	3,201	3,548	314,751	87,503	17,812	4,287	65,404
Rent.....	53,270	7,936	11,701	2,300	7,331	3,380	20,622	15,334	14,030	10,440	3,990	1,304	350,591	69,633	11,365	7,525	50,743
Interest.....	23,923	4,857	4,485	4,485	2,435	2,435	7,174	6,463	5,535	4,379	1,156	928	96,173	31,272	4,713	5,871	20,688
Taxes.....	96,755	14,404	18,115	11,649	8,705	7,128	36,754	25,399	22,667	19,349	3,318	2,732	309,692	88,439	13,762	3,675	71,062
Casualty losses.....	34,397	43	(1)	34	48	66	211	138	138	111	27	15	2,507	368	41	15	312
Bad debts.....	9,890	1,421	1,037	954	1,479	651	4,348	1,623	1,074	660	414	549	56,986	20,726	3,250	1,058	16,418
Repairs.....	34,451	8,889	2,365	7,721	2,521	1,739	11,216	21,659	19,699	16,013	3,686	1,960	80,380	21,007	5,016	2,792	13,199
Depreciation.....	99,566	21,304	5,900	18,994	12,396	10,298	30,674	39,482	33,698	26,652	7,646	5,784	252,965	70,260	15,648	7,022	47,590
Amortization.....	2,024	86	18	1,079	279	192	370	578	179	164	15	399	2,337	653	368	(1)	280
Depletion.....	6,322	633	338	142	461	273	1,216	663	654	436	16	(1)	1,625	469	543	51	410
Retirement plans, etc.....	3,063	343	(1)	39	(1)	142	108	33	33	33	218	(1)	4,301	1,445	83	30	872
Net loss from other partnerships, etc.....	380	192	16	89	17	40	144	144	144	144	(1)	(1)	1,462	676	83	133	466
Net farm loss.....	392	176	16	23	13	13	158,571	226	226	162	(1)	(1)	2,496	1,006	677	86	243
Net loss, sales other than capital assets.....	422,475	85,738	58,584	42,259	44,462	32,859	158,571	90,130	77,071	57,003	20,668	13,059	1,416,920	461,810	95,758	38,435	327,617
Other deductions.....	1,247,061	234,981	175,470	140,006	156,119	134,273	506,212	306,769	263,806	187,517	76,289	42,963	5,948,301	1,806,386	369,113	115,417	1,321,856
Gross profit (less loss).....	441,033	63,258	47,962	37,988													

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 26. —BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Partnerships with balance sheet—Continued															
Item	Wholesale and retail trade—Continued														
	Retail trade														
	Food stores					Automotive dealers and gasoline service stations					Furniture, home furnishings, and eating and drinking places				
	Building materials dealers		Hardware stores	Farm equipment dealers	General merchandise stores	Total	Grocery stores, meat markets, and fruit and vegetable markets	Other food stores	Automobile and truck dealers	Gasoline service stations	Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	Apparel and accessory stores	Furniture, home furnishings, and eating and drinking places	Drug store and proprietary stores	
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Number of partnerships.....	102,358	9,204	4,155	2,504	2,635	14,160	12,144	2,016	18,018	5,715	9,190	3,113	2,384	8,274	16,313
Number of partners.....	232,877	21,465	9,911	5,678	5,876	32,542	27,967	4,575	40,491	13,323	26,224	6,944	19,123	18,163	36,728
Total assets.....	5,704,341	859,098	400,772	165,746	292,579	415,379	557,583	44,242	1,017,146	654,829	187,499	174,818	545,115	571,544	524,077
Cash.....	644,277	88,824	46,585	13,986	28,263	78,929	73,283	5,646	101,394	56,809	28,139	16,446	73,558	52,034	58,031
Notes and accounts receivable.....	1,072,758	204,145	119,438	28,850	55,897	62,602	53,214	2,922	205,765	133,231	31,530	46,984	99,121	26,887	14,616
Less: Reserve for bad debts.....	21,979	4,931	3,014	295	717	1,226	411	(1)	6,600	5,429	223	98	1,032	4,761	248
Inventories.....	1,972,875	353,418	122,839	76,938	153,641	161,416	154,382	7,034	426,586	312,394	41,527	72,665	245,940	190,475	28,032
Investments in Government obligations.....	27,808	4,004	2,843	37	1,124	3,066	621	121	3,143	1,980	434	726	5,347	7,260	1,026
Other current assets.....	71,720	7,073	4,029	743	2,301	3,542	9,402	624	13,424	10,819	1,600	000	6,404	5,137	3,206
Other investments.....	168,569	16,787	11,671	3,085	2,631	17,973	17,734	239	37,338	13,790	2,143	1,405	25,441	11,932	15,716
Depreciable assets.....	2,406,144	256,072	127,366	55,677	62,629	181,782	367,206	47,268	328,568	161,452	113,180	53,927	128,956	151,157	563,491
Less: Accumulated amortization and depreciation.....	1,146,956	120,721	70,995	22,424	27,362	95,284	170,410	24,758	156,446	81,961	51,632	22,856	76,648	68,659	210,313
Net tangible assets.....	18,338	1,197	763	232	162	82	3,953	2,497	2,627	1,895	725	367	52,302	882	66,348
Less: Accumulated depletion.....	7,991	720	612	40	77	476	216	105	1,094	604	331	159	124	303	57
Land.....	267,777	35,120	20,021	5,785	9,314	13,722	30,777	2,796	49,646	27,865	14,511	7,270	7,788	14,081	4,111
Intangible assets.....	15,412	851	414	-	437	327	1,544	613	982	706	263	13	498	295	5,311
Less: Accumulated amortization.....	171	171	(1)	-	170	71	204	138	45	44	71	-	180	43	386
Other asset.....	219,254	18,143	9,241	3,822	5,086	6,465	21,208	1,772	32,071	22,337	5,680	4,645	23,133	13,234	47,041
Total liabilities and capital.....	5,704,341	859,098	400,772	165,746	292,579	415,379	557,583	44,242	1,017,146	654,829	187,499	174,818	545,115	571,544	524,077
Accounts payable.....	786,646	111,228	44,628	19,505	55,095	85,401	79,664	6,341	113,122	57,110	25,533	30,390	99,413	96,443	42,367
Mortgages, notes, and bonds payable (short-term).....	601,558	95,543	35,423	10,622	49,518	40,607	36,343	4,264	107,804	161,341	12,472	24,131	44,182	49,389	11,801
Other current liabilities.....	149,577	15,336	7,691	4,964	4,964	8,163	19,160	2,291	30,045	22,370	4,124	3,131	14,005	15,587	16,132
Mortgages, notes, and bonds payable (long-term).....	660,252	75,076	32,078	19,764	23,314	98,967	92,090	6,977	103,508	59,083	28,305	16,120	34,770	53,608	135,111
Other liabilities.....	138,165	22,137	11,887	3,932	6,298	7,476	9,107	476	24,645	19,365	3,643	6,031	14,051	24,031	7,831
Partners' capital account.....	3,376,743	531,728	269,066	109,282	153,390	278,512	323,823	23,993	548,022	335,480	113,416	90,126	341,954	351,556	273,435
Total receipts.....	15,744,673	1,647,121	761,157	296,151	595,813	863,033	3,049,226	2,940,979	4,164,157	2,737,044	1,042,037	384,126	1,023,481	1,043,572	1,300,416
Business receipts.....	15,532,979	1,617,439	740,378	282,736	584,925	846,434	3,031,927	2,893,118	4,113,401	2,697,600	1,036,443	379,859	1,006,386	1,076,278	1,281,212
Income from their partnerships, etc.....	3,565	126	69	54	726	726	168	23	262	218	44	16	11	11	11
Nonqualifying dividends.....	726	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Interest.....	23,834	3,886	1,822	569	1,555	1,422	694	27	5,013	4,187	282	544	1,126	3,336	66
Royalties.....	56,215	6,529	3,185	2,718	626	3,759	7,016	717	6,379	2,577	2,708	1,004	2,806	2,854	11,611
Royalties.....	2,307	21	13	-	(1)	1,947	34	-	145	58	59	28	(1)	65	70
Net farm profits.....	2,067	1,287	33	39	1,215	92	92	(1)	85	85	142	38	1,672	235	247
Net gain, minus other than capital assets.....	4,231	1,068	108	856	104	123	122	187	368	188	142	38	1,672	235	247
Other income.....	126,748	17,153	6,548	3,281	7,324	8,216	7,806	187	38,478	33,572	2,359	2,547	11,478	16,843	6,605
Total debits.....	14,773,115	1,547,595	709,272	268,974	569,349	810,993	2,914,775	127,465	3,112,711	2,658,959	977,461	356,201	938,646	1,004,354	1,179,402
Cost of goods sold.....	11,412,478	1,229,356	544,947	194,633	486,476	600,061	2,434,459	81,800	3,345,099	2,320,845	794,311	270,935	655,331	714,092	610,860
Salaries and wages.....	1,227,170	69,273	27,351	30,744	78,972	104,429	174,916	9,116	242,167	135,345	67,245	31,752	108,773	144,593	53,251
Payment to partners.....	246,368	24,514	10,388	7,014	14,518	20,722	23,643	4,050	44,781	24,134	2,478	7,761	11,223	14,566	24,408
Rent.....	286,170	33,035	4,739	5,935	7,331	17,871	35,416	4,119	46,326	15,817	14,069	6,444	39,726	23,188	19,600
Interest.....	64,713	1,605	3,660	2,584	7,379	3,856	6,797	582	15,675	11,272	2,145	4,230	4,478	5,866	1,015
Taxes.....	226,153	23,695	11,931	6,271	5,473	13,327	33,830	2,580	34,725	15,468	13,924	4,733	15,672	15,547	13,472
Bad debts.....	2,138	180	161	11	11	79	605	(1)	70	21	8	(1)	2,218	261	567
Repairs.....	36,076	6,964	4,561	966	1,375	2,205	1,466	131	9,671	6,642	1,234	2,095	2,799	6,635	564
Depreciation.....	59,133	4,881	2,968	1,425	3,018	10,671	9,033	1,438	5,249	2,698	1,311	1,311	3,868	3,817	15,139
Amortization.....	181,536	18,571	10,061	3,463	4,407	14,786	27,448	3,575	23,629	10,290	8,145	4,994	16,215	12,788	37,875
Retirement plan, etc.....	1,084	45	44	15	146	68	339	4	178	152	1	(1)	1,127	81	102
Net loss from other partnerships, etc.....	2,741	282	121	15	15	27	27	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net farm loss.....	1,404	123	41	52	30	31	512	-	140	125	-	10	51	55	471
Net loss, minus other than capital assets.....	1,191	46	45	26	11	240	34	210	187,442	114,368	48,552	24,712	4,641	97,081	132,700
Other income.....	951,024	91,247	45,064	8,749	26,815	61,300	138,401	11,154	197,442	114,368	48,552	24,712	4,641	97,081	132,700
Net profit (loss).....	126,561	398,989	264,431	84,104	98,455	244,273	544,568	56,910	718,302	367,254	242,124	168,924	351,555	354,186	670,358
Net profit (loss).....	126,561	398,989	264,431	84,104	98,455	244,273	544,568	56,910	718,302	367,254	242,124	168,924	351,555	354,186	670,358
Net profit (loss).....	126,561	398,989	264,431	84,104	98,455	244,273	544,568	56,910	718,302	367,254	242,124	168,924	351,555	354,186	670,358

Footnotes at end of table.

Table 26. —BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with balance sheets—Continued															
	Finance, insurance, and real estate										Services					
	Wholesale and retail trade—Continued					Real estate					Personal services					
Liquor stores trade	Other retail trade	Wholesale and retail trade not allocable	Total	Security and commodity brokers, dealers, exchanges, and services	Insurance agents, brokers, and service	Total	Real estate operators (except developers) and lessors of buildings	Other real estate	Other finance, insurance, and real estate	Total	Hotels, rooming houses, camps, and other lodging places	Total	Laundries, laundry services, and cleaning and pressing plants	Beauty and barber shops	Other personal services	
(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	
Number of partnerships.....	2,984	13,812	425	128,281	2,364	6,736	81,518	13,942	8,067	14,339	26,098	32,705	6,988	4,597	2,754	
Number of partners.....	6,557	30,662	910	603,365	24,546	18,078	387,799	335,084	52,715	173,142	242,777	32,705	16,181	10,184	6,340	
(Thousand dollars)																
Total assets.....	192,298	679,694	37,407	30,394,810	7,324,851	442,979	18,179,600	15,424,204	2,755,396	4,447,390	4,317,548	1,228,859	425,477	218,566	33,263	173,648
Cash.....	22,369	87,010	3,601	1,428,127	4,548,826	121,763	503,720	390,192	113,528	347,818	643,956	40,595	55,450	19,762	7,269	28,414
Notes and accounts receivable.....	9,853	177,867	7,689	7,228,910	4,165,824	191,329	1,591,339	847,109	244,132	1,280,418	580,530	45,978	58,307	23,124	982	34,201
Less: Reserve for bad debts.....	(1)	2,310	56	29,354	1,951	606	15,909	15,117	1,792	9,989	21,767	5,382	1,491	1,040	50	401
Inventories.....	54,081	201,878	11,965	1,124,387	414,919	606	579,129	90,077	489,052	129,733	114,175	5,355	17,155	5,832	922	10,401
Investments in Government obligations.....	609	1,990	35	223,228	48,663	2,150	27,013	21,702	5,311	145,402	16,586	392	485	180	36	269
Other current assets.....	4,313	9,325	145	918,119	317,625	5,670	192,903	123,161	69,742	401,921	80,260	8,459	5,508	3,756	328	1,424
Other investments.....	19,141	13,863	7,198	4,042,359	1,569,718	24,966	798,188	600,047	198,141	1,649,487	172,146	9,573	11,152	5,685	2,382	3,085
Depreciable assets.....	74,426	249,503	9,913	12,753,317	1,033,540	51,422	12,484,163	12,133,748	350,415	114,392	3,566,758	1,294,628	441,202	260,462	32,920	147,820
Less: Accumulated amortization and depreciation.....	33,601	128,155	4,785	2,839,761	38,552	23,299	2,751,976	2,680,038	71,938	25,934	1,470,876	394,924	215,347	131,163	14,663	69,521
Depletable assets.....	204	2,527	12	65,893	24,617	306	29,857	26,822	3,035	11,113	19,473	2,849	2,851	1,270	475	249
Less: Accumulated depletion.....	92	1,445	-	14,410	6,783	42	4,374	3,878	496	3,211	8,766	1,877	1,717	1,270	370	77
Land.....	16,612	44,649	1,228	4,425,753	46,298	10,491	4,064,086	3,411,784	652,302	304,878	360,991	174,534	21,266	11,020	1,057	9,189
Intangible assets.....	1,023	3,582	(1)	115,538	2,283	10,779	97,649	92,023	5,626	4,827	124,539	8,790	2,269	1,305	679	285
Less: Accumulated amortization.....	227	830	-	13,178	754	399	11,352	10,764	388	1,673	94,774	2,848	913	291	159	159
Other assets.....	23,589	20,240	457	965,682	223,132	49,188	596,164	397,336	198,828	97,198	234,577	29,300	29,300	19,249	1,587	8,464
Total liabilities and capital.....	192,298	679,694	37,407	30,394,810	7,324,851	442,979	18,179,600	15,424,204	2,755,396	4,447,390	4,317,548	1,228,859	425,477	218,566	33,263	173,648
Accounts payable.....	23,625	102,708	5,759	4,100,989	2,774,906	207,974	606,228	302,003	304,225	511,881	290,525	37,972	28,146	16,727	2,157	9,262
Mortgages, notes, and bonds payable (short-term).....	7,115	78,782	1,168	3,716,179	1,387,301	18,715	1,780,393	1,179,977	600,416	529,770	391,456	112,112	36,456	24,504	1,958	9,994
Other current liabilities.....	4,800	19,255	689	868,342	296,376	12,719	358,236	277,455	120,781	201,211	129,496	25,194	14,008	9,641	2,366	2,001
Mortgages, notes, and bonds payable (long-term).....	51,286	53,344	1,010	1,441,814	1,532,592	20,010	3,540,420	8,759,374	781,046	348,792	1,176,941	653,610	88,703	58,868	3,505	26,330
Other liabilities.....	1,451	22,645	136	1,326,345	189,710	55,186	615,457	417,025	233,468	270,432	233,468	370,522	13,924	16,557	656	2,611
Partners' capital accounts.....	104,021	402,960	28,645	8,946,941	1,143,966	128,375	7,286,866	4,528,377	750,496	2,389,734	2,095,662	370,522	244,240	98,169	22,621	123,450
Total receipts.....	459,259	1,321,225	91,331	4,806,956	1,277,256	483,239	2,800,388	2,236,294	564,094	246,073	8,268,590	573,928	761,554	385,831	115,581	260,142
Business receipts.....	457,008	1,294,320	90,801	4,297,482	1,046,836	475,272	2,658,771	2,170,557	488,214	216,603	8,138,890	551,557	751,614	380,665	114,625	256,324
Income from other partnerships, etc.....	-	33	-	20,906	9,887	186	7,471	2,170,557	3,362	16,624	111	92	(1)	(1)	(1)	590
Nonqualifying dividends.....	162	25	-	2,471	1,269	19	365	183	3,182	818	16,624	(1)	(1)	(1)	(1)	623
Interest.....	215	7,521	60	313,951	167,427	2,326	46,609	22,333	24,276	97,589	9,766	1,955	839	211	(1)	897
Rents.....	851	6,012	75	29,076	2,641	1,133	20,596	4,430	16,166	4,706	43,080	12,915	2,604	1,265	442	-
Royalties.....	-	(1)	-	20,386	7,423	(1)	2,919	2,045	874	10,040	755	(1)	-	-	-	-
Net farm profit.....	13	115	-	1,249	(1)	-	2,218	1,202	16	27	21	435	1,015	876	19	100
Net gain, sales other than capital assets.....	18	193	(1)	14,608	3,566	343	7,868	6,043	1,825	2,831	5,991	7,320	4,925	2,792	490	1,643
Other income.....	992	12,998	391	106,827	38,203	3,956	54,571	25,214	29,357	10,997	53,352	7,320	4,925	2,792	490	1,643
Total deductions.....	425,036	1,211,058	85,249	4,199,406	1,091,820	339,100	2,584,169	2,143,336	440,833	184,317	5,667,540	559,778	639,435	347,849	90,107	201,479
Cost of goods sold.....	363,440	874,792	69,387	9,941,853	9,014	72,742	104,709	13,929	90,780	8,388	1,256,739	86,445	200,076	103,827	16,610	79,614
Salaries and wages.....	18,337	119,607	8,110	749,417	449,338	367,366	181,572	114,067	67,505	31,141	1,795,110	107,238	149,083	85,827	32,276	30,980
Payments to partners.....	3,847	26,073	880	129,038	69,660	19,139	26,345	14,207	12,138	13,894	242,263	10,774	28,031	9,495	9,520	9,016
Rent.....	8,072	30,343	788	145,940	44,371	11,913	8,205	76,136	8,669	4,551	372,848	38,838	34,781	17,445	8,051	9,285
Interest.....	1,998	6,505	183	752,283	147,245	1,984	551,788	484,702	67,086	51,266	87,979	43,146	7,092	5,687	413	1,892
Taxes.....	7,402	21,589	1,100	424,086	40,418	5,783	368,619	346,695	21,924	9,266	179,743	36,836	20,943	11,005	3,089	6,849
Casualty losses.....	22	109	(1)	1,146	402	10	732	626	106	(1)	652	55	62	(1)	(1)	-
Bad debts.....	191	4,434	184	17,798	3,548	4,265	4,013	3,246	767	5,972	12,720	1,450	2,256	408	29	1,819
Repairs.....	1,302	6,203	240	107,618	2,587	759	102,871	97,871	5,003	1,398	65,168	20,519	10,869	7,097	1,656	2,716
Depreciation.....	3,889	19,475	769	601,274	13,083	5,323	577,902	559,508	18,394	4,966	320,865	80,635	45,167	29,408	3,319	11,940
Amortization.....	125	245	-	5,786	768	692	3,915	3,686	229	411	20,470	1,347	534	316	157	61
Depletion.....	(1)	(1)	-	15,199	8,045	-	2,612	2,038	574	4,542	60	157	453	(1)	(1)	-
Retirement plans, etc.....	403	(1)	115	10,406	8,824	581	3,364	255	109	637	8,130	157	453	333	-	116
Net loss from other partnerships, etc.....	-	-	(1)	6,621	837	(1)	3,625	3,107	518	2,152	1,720	573	-	-	-	-
Net farm loss.....	-	261	-	1,685	599	-	256	219	(1)	37	1,646	-	-	-	-	-
Net loss, sales other than capital assets.....	25	47	-	9,371	521	(1)	3,703	3,698	(1)	5,139	1,347	92	200	130	70	-
Other deductions.....	15,978	101,285	3,782	1,028,385	292,560	128,328	566,935	420,810	146,125	40,362	1,300,080	131,594	138,988	76,291	15,576	47,121
Gross profit (less loss).....	93,568	419,528	21,414	4,102,629	1,077,822	402,530	2,554,662	2,156,628	397,434	108,215	6,882,151	465,112	551,543	276,813	98,015	176,715
Net profit (less loss).....	34,223	110,167	5,782	607,550	185,436	144,139	216,219	92,958	123,261	61,756	2,601,050	14,150	122,119	37,982	25,474	58,663

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 26. —BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with balance sheets—Continued																			
	Services—Continued										Services—Continued									
	Automobile and other repair services				Amusement and recreation services, including motion pictures		Medical services				Educational services		Legal services		Engineering and architectural services		Accounting, auditing, and bookkeeping services		Nature of business activity	
	Business services	Total	Automobile repair shops	Other automotive services, including rentals	Repair services, except automotive		Total	Offices of physicians and surgeons	Offices of dentists and dental surgeons	Other medical services	Educational services	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services	Nature of business activity					
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)				
Number of partnerships.....	9,426	11,961	7,746	5,864	4,215	6,013	13,272	8,124	691	4,447	506	11,407	4,256	6,413	539	220				
Number of partners.....	25,703	27,063	17,942	12,910	9,123	22,583	38,972	21,933	1,508	15,531	1,115	37,321	11,107	18,161	1,142	854				
(Thousand dollars)																				
Total assets.....	409,212	362,183	302,400	146,256	156,144	59,783	483,368	219,712	15,050	248,546	14,445	429,874	184,456	269,248	16,146	19,153				
Cash.....	54,186	42,900	32,961	21,036	11,925	9,939	86,995	54,441	2,434	36,120	1,252	102,681	52,374	74,319	3,297	451				
Notes and accounts receivable.....	78,981	44,626	33,668	25,849	7,819	10,958	101,353	31,979	1,769	67,605	1,943	73,924	54,202	84,097	2,164	2,164				
Less: Reserve for bad debts.....	543	580	430	365	65	150	111	620	146	5,977	1,943	2,421	238	1,412	46	46				
Inventories.....	23,732	38,264	24,999	23,924	1,075	13,265	5,333	691	15	4,627	230	4,940	2,725	854	34	34				
Investments in Government obligations.....	3,766	247	131	58	73	116	1,211	597	-	727	(1)	5,101	2,614	713	667	667				
Other current assets.....	6,068	3,867	1,726	1,204	937	9,325	38,689	15,233	157	3,209	52	10,415	4,516	13,344	37	37				
Other investments.....	52,735	5,226	3,772	1,827	1,945	1,454	22,600	9,510	1,498	11,592	(1)	28,955	11,076	24,036	778	778				
Depreciable assets.....	312,197	264,632	229,522	91,124	138,462	35,110	357,666	167,353	13,500	176,753	15,256	182,158	72,293	85,538	2,719	3,540				
Less: Accumulated amortization and depreciation.....	169,120	113,769	96,883	46,029	56,859	16,881	150,434	77,318	6,924	66,192	6,601	91,402	31,690	44,415	1,533	362				
Depreciable assets.....	367	1,353	942	311	411	411	1,466	863	12	591	244	2,460	656	336	-	-				
Less: Accumulated depletion.....	161	504	311	-	-	193	3,636	727	-	475	38	252	467	125	-	-				
Land.....	23,273	63,762	60,741	16,947	43,794	2,961	22,616	8,387	232	13,997	1,594	7,657	4,212	2,851	133	133				
Intangible assets.....	963	627	564	10	554	63	103,639	160	180	1,998	-	1,440	858	2,851	(1)	(1)				
Less: Accumulated amortization.....	186	10	10	(1)	(1)	63	179	75	41	63	-	840	357	1,074	(1)	(1)				
Other assets.....	23,014	11,602	9,809	3,526	6,283	1,793	21,071	8,986	2,364	9,721	463	18,818	9,417	25,416	1,076	14				
Total liabilities and capital.....	409,212	362,183	302,400	146,256	156,144	59,783	483,368	219,712	15,050	248,546	14,445	429,874	184,456	269,248	16,146	19,153				
Accounts payable.....	42,110	29,722	33,029	17,783	5,246	6,693	56,348	27,703	236	16,428	986	27,341	25,075	14,572	3,530	3,530				
Mortgages, notes, and bonds payable (short-term).....	94,314	37,128	31,936	9,163	22,773	5,192	30,641	13,017	1,359	16,265	1,486	20,161	25,433	17,318	17,318	18,478				
Other current liabilities.....	9,576	10,135	8,384	2,966	5,618	1,551	11,686	5,026	176	11,844	393	23,447	9,398	10,236	383	383				
Mortgages, notes, and bonds payable (long-term).....	38,658	96,370	92,542	27,328	65,214	3,828	142,341	102,976	32,352	68,130	4,432	24,476	12,470	12,304	227	3,928				
Other liabilities.....	15,472	11,607	7,333	2,719	4,614	4,274	62,120	17,912	2,494	12,977	376	34,076	14,216	18,551	1,449	1,449				
Partners' capital accounts.....	245,088	177,221	136,976	86,297	52,679	38,245	275,223	140,366	9,955	124,902	6,732	299,809	106,844	196,267	3,106	3,106				
Total receipts.....	608,782	634,264	481,361	378,326	103,235	152,703	539,658	1,102,632	61,666	676,485	20,797	1,668,843	725,659	860,405	33,917	3,988				
Business receipts.....	593,073	623,981	471,871	375,781	96,094	152,110	516,756	1,099,196	61,526	671,857	20,426	1,650,115	711,311	851,733	33,746	3,943				
Income from other partnerships, etc.....	517	(1)	(1)	(1)	(1)	(1)	1,722	17	(1)	694	(1)	2,541	5,568	4,980	(1)	(1)				
Nonqualifying dividends.....	32	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Interest.....	1,306	267	224	103	121	43	1,190	873	18	209	27	2,019	573	937	21	21				
Rent.....	3,972	5,167	5,012	737	4,275	155	3,358	1,301	41	2,016	123	3,565	2,429	666	(1)	(1)				
Royalties.....	441	(1)	20	20	(1)	(1)	28	(1)	26	(1)	(1)	51	16	(1)	(1)	(1)				
Net farm profit.....	1,251	1,111	1,059	458	601	52	1,800	24	(1)	(1)	(1)	217	71	59	(1)	(1)				
Net gain, sales other than capital asset.....	6,196	3,704	3,361	1,216	2,145	343	9,846	2,883	52	1,611	221	10,374	5,744	2,601	144	45				
Other income.....	490,227	546,397	417,602	325,209	92,393	122,795	514,410	448,538	33,653	452,419	17,932	785,465	384,442	577,123	23,761	4,553				
Total deductions.....	198,187	305,796	235,722	215,349	20,373	76,034	99,125	17,830	4,479	76,816	1,880	366,229	174,083	11,469	8,824	8,824				
Cost of goods sold.....	106,349	65,618	56,536	29,912	13,624	15,082	90,601	39,846	12,878	173,840	6,153	366,229	204,883	333,226	6,498	6,498				
Salaries and wages.....	14,675	20,096	12,848	12,095	753	7,248	42,537	23,104	2,103	17,330	578	20,874	26,298	57,828	568	568				
Payments to partners.....	5,200	7,311	6,787	1,861	4,926	3,502	9,649	51,529	2,936	36,184	748	87,293	18,831	34,312	1,038	1,038				
Interest.....	10,452	14,686	11,995	6,775	5,220	2,691	2,358	315	911	14,736	773	21,111	12,378	15,376	495	495				
Taxes.....	8,147	1,662	959	892	67	703	382	2,052	37	1,705	84	1,227	421	1,212	26	26				
Bad debts.....	34,288	8,147	4,942	1,288	3,204	849	6,331	3,175	259	4,635	411	3,356	1,033	1,657	65	65				
Repairs.....	120	30,689	26,876	6,703	26,167	3,819	64,707	14,459	11,399	11,377	865	19,367	7,252	10,415	265	64				
Depreciation.....	21	(1)	46	17	29	(1)	451	115	(1)	131	23	12	(1)	177	(1)	(1)				
Amortization.....	680	114	86	15	71	28	666	16	16	16	(1)	1,154	1,154	2,993	31	31				
Retirement plan, etc.....	43	(1)	(1)	(1)	(1)	(1)	94	465	(1)	247	(1)	(1)	(1)	(1)	(1)	(1)				
Net loss from other partnerships, etc.....	1,026	65,614	47,796	33,284	14,446	18,084	268,894	148,564	8,964	111,068	6,449	218,221	134,007	106,930	23	23				
Net farm loss.....	106	65,814	47,796	33,284	14,446	18,084	268,894	148,564	8,964	111,068	6,449	218,221	134,007	106,930	23	23				
Other deductions.....	92,175	318,225	236,149	160,432	75,717	82,076	1,733,434	1,081,366	57,447	595,641	18,546	1,615,868	536,198	840,764	24,116	24,116				
Gross profit (less loss).....	396,986	318,225	236,149	160,432	75,717	82,076	1,733,434	1,081,366	57,447	595,641	18,546	1,615,868	536,198	840,764	24,116	24,116				
Net profit (less loss).....	116,555	93,367	63,559	53,117	10,842	29,908	466,173	654,004	28,413	224,066	2,869	883,378	141,257	283,282	14,156	14,156				

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

† Net loss exceeds net profit.

NOTE: See text for explanatory statement, and "Description of the Data."

U. S. BUSINESS TAX RETURNS, 1963

153

ACTIVE PARTNERSHIPS

Table 27.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS

Item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships.....	924,276	491,177	433,099	112,008	88,087	73,923	69,130	55,993	19,444	8,857	5,047	610
Number of partners.....	2,742,698	1,339,420	1,403,278	316,138	243,343	200,764	208,668	207,821	102,673	57,335	47,842	18,694
(Thousand dollars)												
Total assets.....	51,213,078	-	51,213,078	487,621	1,470,464	2,665,648	4,919,135	8,602,342	6,686,319	6,042,540	9,023,962	11,315,047
Cash.....	3,896,230	-	3,896,230	114,319	240,320	329,870	521,450	737,193	482,662	358,412	451,048	660,956
Notes and accounts receivable.....	11,291,860	-	11,291,860	59,601	214,061	390,343	764,566	1,432,035	1,066,185	1,172,928	1,614,857	4,577,284
Less: Reserve for bad debts.....	101,071	-	101,071	3,785	11,941	7,535	8,620	16,006	12,755	25,189	12,404	2,836
Inventories.....	5,042,004	-	5,042,004	62,115	195,225	436,258	735,471	1,104,609	662,627	531,294	700,307	614,098
Investments in Government obligations.....	348,760	-	348,760	524	1,334	7,283	8,889	26,576	28,706	21,995	68,942	184,711
Other current assets.....	1,249,845	-	1,249,845	9,921	21,610	37,507	47,980	121,814	90,151	101,926	189,565	629,371
Other investments.....	4,977,841	-	4,977,841	20,967	62,503	89,489	184,873	437,227	455,612	474,327	880,014	2,372,829
Depreciable assets.....	24,335,571	-	24,335,571	451,815	1,086,819	1,739,033	3,015,848	4,962,424	3,720,840	3,011,453	4,683,822	1,663,517
Less: Accumulated amortization and depreciation.....	8,350,038	-	8,350,038	271,671	536,251	795,388	1,229,636	1,900,587	1,242,557	893,225	1,178,324	302,399
Depletable assets.....	431,517	-	431,517	14,702	13,316	24,207	30,490	62,552	28,622	37,114	139,452	81,062
Less: Accumulated depletion.....	146,278	-	146,278	10,509	6,160	11,422	10,102	20,444	12,696	8,694	45,378	20,873
Land.....	6,123,507	-	6,123,507	17,736	121,521	316,357	668,119	1,336,385	1,150,461	991,520	1,081,252	440,156
Intangible assets.....	300,692	-	300,692	1,932	7,832	13,629	14,124	28,293	22,154	86,082	62,302	64,344
Less: Accumulated amortization.....	126,549	-	126,549	1,099	3,524	3,364	4,231	2,869	2,276	75,620	24,961	8,605
Other assets.....	1,939,187	-	1,939,187	21,053	63,799	99,381	179,914	293,140	248,783	258,217	413,468	361,432
Total liabilities and capital.....	51,213,078	-	51,213,078	487,621	1,470,464	2,665,648	4,919,135	8,602,342	6,686,319	6,042,540	9,023,962	11,315,047
Accounts payable.....	6,801,927	-	6,801,927	70,090	173,254	273,949	476,280	727,162	530,328	482,721	939,706	3,128,437
Mortgages, notes, and bonds payable (short-term).....	6,035,382	-	6,035,382	59,174	148,146	255,496	476,903	798,582	707,824	774,350	1,008,677	1,806,230
Other current liabilities.....	1,457,382	-	1,457,382	21,174	40,952	72,180	109,517	195,324	149,047	164,205	292,993	411,990
Mortgages, notes, and bonds payable (long-term).....	14,813,532	-	14,813,532	47,694	197,154	434,605	965,005	2,137,585	2,082,112	2,152,250	3,761,305	3,015,822
Other liabilities.....	2,244,771	-	2,244,771	18,678	43,238	71,333	138,792	293,178	273,135	344,416	522,222	539,779
Partners' capital accounts.....	19,860,084	-	19,860,084	270,811	867,720	1,558,085	2,752,638	4,430,511	2,943,873	2,124,598	2,499,059	2,412,789
Total receipts.....	73,274,451	20,296,411	52,978,040	3,443,515	4,606,514	5,844,740	8,404,246	11,361,459	7,089,605	5,025,615	4,836,825	2,365,521
Business receipts.....	71,762,372	19,931,228	51,831,144	3,418,148	4,568,925	5,784,095	8,297,121	11,159,549	6,933,376	4,890,692	4,680,082	2,099,156
Income from other partnerships, etc.....	61,382	11,852	49,530	769	2,423	1,904	2,262	8,952	4,920	7,113	11,729	9,458
Nonqualifying dividends.....	8,085	3,783	4,302	86	126	353	321	590	266	396	218	1,946
Interest.....	460,542	86,522	374,020	2,057	3,922	8,591	20,254	36,632	34,907	33,293	36,208	198,156
Rents.....	262,681	74,205	188,476	3,149	5,218	12,360	22,716	45,093	35,253	23,446	29,086	12,155
Royalties.....	52,906	18,263	34,643	2,102	3,596	5,040	5,110	2,766	2,887	4,872	5,660	2,610
Net farm profit.....	15,719	10,489	5,230	7	39	22	493	1,382	1,939	667	655	26
Net gain, sales other than capital assets.....	95,905	57,658	38,247	1,873	3,222	1,562	3,445	12,038	2,771	4,172	7,423	1,741
Other income.....	554,859	102,411	452,448	15,324	19,043	30,813	52,524	94,437	73,286	60,964	65,764	40,273
Total deductions.....	64,606,285	17,273,860	47,332,425	2,584,968	3,699,522	5,046,894	7,434,131	10,405,184	6,608,536	4,765,377	4,603,860	2,183,953
Cost of goods sold.....	43,076,617	11,768,118	31,308,499	1,424,907	2,195,943	3,390,782	5,169,448	7,461,434	4,759,031	3,317,761	2,950,982	638,211
Salaries and wages.....	5,986,401	1,272,219	4,714,182	341,526	475,472	518,921	707,484	861,338	497,058	377,299	365,041	570,043
Payments to partners.....	1,162,051	282,544	879,507	123,054	124,765	121,513	135,648	141,026	80,021	46,855	39,831	66,794
Rent.....	1,409,453	387,744	1,021,709	135,499	153,414	130,726	149,804	157,736	97,224	72,070	65,940	59,296
Interest.....	1,286,346	229,124	1,057,222	11,639	26,750	39,699	78,029	157,808	142,254	145,685	227,601	227,757
Taxes.....	1,650,672	476,953	1,173,719	52,292	85,376	111,628	170,063	249,078	162,236	120,972	147,532	74,542
Casualty losses.....	12,029	5,904	6,125	262	709	702	1,168	1,049	1,111	720	150	254
Bad debts.....	163,494	55,152	108,342	4,154	7,656	10,672	16,588	28,367	14,011	11,725	10,464	4,705
Repairs.....	699,320	279,420	419,900	20,047	32,714	42,272	66,194	99,971	63,491	43,616	43,129	8,466
Depreciation.....	2,267,622	691,977	1,575,645	50,791	96,135	131,813	210,674	325,703	236,708	179,415	265,403	79,003
Amortization.....	35,907	3,697	32,210	381	462	1,187	3,053	2,282	2,583	5,452	13,919	2,891
Depletion.....	119,051	17,270	101,781	1,844	3,071	10,538	5,359	13,023	8,870	13,299	24,043	21,734
Retirement plans, etc.....	33,458	3,261	30,197	180	665	1,448	2,473	2,295	2,101	3,058	5,776	12,201
Net loss from other partnerships, etc.....	20,342	3,222	17,120	543	209	292	1,851	2,211	667	6,212	4,001	1,134
Net farm loss.....	18,393	11,247	7,146	52	95	371	910	949	475	2,574	1,145	575
Net loss, sales other than capital assets.....	37,741	18,063	19,678	3,089	2,575	786	3,625	3,854	3,575	214	433	1,527
Other deductions.....	6,627,388	1,767,945	4,859,443	414,708	493,511	533,544	711,760	897,060	537,120	418,450	438,470	414,820
Gross profit (less loss).....	28,685,755	8,163,110	20,522,645	1,993,241	2,372,982	2,393,313	3,127,673	3,698,115	2,174,345	1,572,931	1,729,100	1,460,945
Net profit (less loss).....	8,668,166	3,022,551	5,645,615	858,547	906,992	797,846	970,115	956,275	481,069	260,238	232,965	181,568

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH COST OF GOODS SOLD

Table 28.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND COST OF GOODS SOLD AND COMPONENTS, BY INDUSTRIAL DIVISION

Item	Industrial division												
	All industrial division.	Agriculture, forestry, and fisheries	Mining	Contract construction	Manufacturing	Transportation, communication, electric, gas, and sanitary services	Wholesale and retail trade				Finance, insurance, and real estate	Services	Nature of business not allocable
							Total	Wholesale trade	Retail trade	Wholesale and retail trade not allocable			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of partnerships, total.....	924,276	130,420	14,150	60,408	39,368	16,640	256,001	43,498	211,819	1,284	233,516	171,994	1,179
With cost of goods sold.....	566,320	112,692	10,050	57,769	38,357	14,871	247,596	38,308	208,058	1,230	7,806	71,101	(1)
With cost of goods sold components.....	555,389	111,632	9,920	56,893	38,209	14,622	246,302	37,974	207,123	1,205	7,561	70,172	(1)
Without cost of goods sold components.....	4,931	1,066	(1)	876	(1)	249	1,294	334	935	(1)	245	929	-
Without cost of goods sold.....	363,956	17,728	4,100	2,639	1,011	1,769	9,005	5,190	3,761	54	225,710	100,893	1,101
(Thousand dollars)													
Business receipts.....	71,762,372	4,689,503	893,581	6,894,915	6,106,914	1,121,786	35,470,908	12,245,849	23,088,734	136,325	5,468,656	11,106,307	3,802
Cost of goods sold.....	64,076,617	2,899,338	484,560	5,280,665	4,462,866	619,013	27,169,880	10,062,946	17,004,690	102,235	390,821	1,778,647	1,427
Gross profit (less loss).....	28,685,755	1,790,165	409,021	1,614,250	1,644,048	502,773	8,301,028	2,182,903	6,084,035	34,090	5,077,835	3,328,260	2,375
Net profit (less loss).....	6,662,166	566,518	29,497	624,528	543,063	143,171	2,157,013	611,924	1,534,831	10,258	931,617	3,700,282	1,771
Partnerships with cost of goods sold components:													
Business receipts.....	59,383,946	4,567,516	838,311	6,792,380	6,086,875	1,080,220	35,103,015	11,989,520	22,977,461	136,034	720,472	4,193,294	(1)
Cost of goods sold.....	42,855,388	2,888,087	479,524	5,226,794	4,452,338	615,517	27,076,415	10,023,281	16,951,640	102,094	359,503	1,756,283	(1)
Inventory, beginning-of-year.....	4,608,588	330,165	8,532	262,724	449,038	9,724	3,375,849	876,059	2,485,845	13,945	46,627	125,920	-
Purchases.....	33,237,294	1,090,252	54,816	1,605,009	2,713,439	202,219	26,502,216	9,748,915	16,650,250	103,051	147,304	922,039	-
Cost of labor, supplies, etc.....	9,806,719	1,771,963	426,516	3,619,651	1,763,133	413,368	758,832	329,692	428,230	910	216,173	834,856	(1)
Inventory, end-of-year.....	4,796,713	304,293	10,340	260,590	473,272	9,794	3,560,482	931,385	2,613,285	15,812	51,401	126,541	-
Gross profit (less loss).....	16,528,058	1,679,429	358,787	1,565,586	1,634,537	464,703	8,026,600	1,966,239	6,026,421	33,040	360,969	2,437,011	(1)
Net profit (less loss).....	4,770,560	539,092	37,306	612,225	541,610	133,750	2,052,645	523,591	1,518,778	10,276	119,120	1,344,444	(1)
Other partnerships ² :													
Business receipts.....	12,378,426	121,987	55,270	102,535	20,030	41,566	367,893	256,329	111,273	291	4,748,184	6,913,013	7,939
Cost of goods sold.....	220,729	11,251	(1)	53,871	(1)	3,496	93,465	39,665	53,659	(1)	21,318	2,764	-
Gross profit (less loss).....	12,157,697	110,736	50,234	48,664	9,511	38,070	274,428	216,664	57,614	150	4,726,866	6,891,249	7,939
Net profit (less loss).....	3,897,606	27,426	246,803	12,303	1,453	9,421	104,368	89,333	16,053	218	812,488	2,175,538	1,412

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.² Net loss exceeds net profit.³ Includes partnerships with cost of goods sold but without components, and partnerships without cost of goods sold.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Data from returns of security and commodity brokers, dealers, and exchanges, and from real estate subdividers, developers, and operators required special statistical treatment.

ACTIVE PARTNERSHIPS WITH DEPRECIATION, 1959-1963

Table 29.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND PERCENT CHANGE 1959-1963, BY SELECTED INDUSTRIES

Selected industry	Partnerships, 1959				Partnerships, 1963				Depreciation increase or decrease (-) 1963 over 1959 (Percent)
	Total number	With depreciation			Total number	With depreciation			
		Number	Percent of total number	Depreciation (Thousand dollars)		Number	Percent of total number	Depreciation (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries.....	949,396	765,428	80.6	2,102,722	924,276	726,827	78.6	2,267,622	7.8
Agriculture, forestry, and fisheries.....	141,715	112,570	79.4	311,464	130,420	106,441	81.6	324,041	4.0
Farms.....	131,530	104,272	79.3	286,141	119,653	97,805	81.7	294,348	2.9
Other agriculture, forestry, and fisheries.....	10,185	8,298	81.5	25,323	10,767	8,636	80.2	29,693	17.3
Mining.....	13,301	10,313	77.5	91,315	14,150	10,569	74.7	78,717	-13.8
Crude petroleum, natural gas, and natural gas liquids and services.....	8,449	6,696	79.3	55,543	10,620	8,142	76.7	53,824	-3.1
Other mining.....	4,852	3,617	74.5	35,772	3,530	2,427	68.8	24,893	-30.4
Contract construction.....	67,130	53,536	79.7	234,251	60,408	46,504	77.0	138,624	-40.8
General contractors.....	19,508	14,827	76.0	141,113	19,555	14,355	73.4	73,429	-48.0
Special trade contractors.....	41,211	33,878	82.2	74,946	38,972	30,953	79.4	62,795	-16.2
Contractors not allocable.....	6,411	4,831	75.4	18,192	1,881	1,196	63.6	2,400	-86.8
Manufacturing.....	47,869	41,884	87.5	172,564	39,368	33,334	84.7	128,458	-25.6
Food and kindred products.....	6,800	6,335	93.2	40,073	4,553	4,144	91.0	27,356	-31.7
Apparel and other fabricated textile products.....	3,305	3,022	91.4	8,236	3,436	2,795	81.3	6,308	-23.4
Lumber and wood products, except furniture.....	9,456	8,062	85.3	39,400	6,650	5,780	86.9	29,610	-24.9
Printing, publishing, and allied industries.....	6,639	5,530	83.3	15,391	6,596	5,485	83.2	15,729	2.2
Primary metal industries, and fabricated metal products.....	4,457	4,093	91.8	15,314	3,178	2,801	88.1	9,248	-39.6
Machinery, except electric.....	4,897	4,470	91.3	17,267	4,127	3,519	85.3	12,328	-28.6
Manufacturing not allocable.....	12,315	10,372	84.2	36,883	10,828	8,810	81.4	27,879	-24.4
Transportation, communication, electric, gas, and sanitary services.....	17,623	15,729	89.3	75,029	16,640	14,749	88.6	68,887	-8.2
Motor freight transportation and warehousing, terminals, and related services.....	11,981	10,847	90.5	58,176	10,812	9,624	89.0	48,915	-15.9
Other transportation, communication, electric, gas, and sanitary services.....	5,642	4,882	86.5	16,853	5,828	5,125	87.9	19,972	18.5
Wholesale and retail trade.....	303,822	256,631	84.5	434,826	256,601	211,404	82.4	364,583	-16.2
Wholesale trade.....	50,456	39,229	77.7	111,833	43,498	32,785	75.4	90,433	-19.1
Motor vehicles and automotive equipment.....	2,166	1,945	89.8	4,540	3,432	2,788	81.2	5,218	-14.9
Dry goods and apparel.....	3,243	2,671	82.4	4,122	1,810	1,300	71.8	2,059	-50.1
Farm products - raw materials.....	4,217	3,126	74.1	14,242	3,574	2,564	71.7	10,293	-27.7
Machinery, equipment, and supplies.....	2,635	1,958	74.3	6,181	3,642	2,706	74.3	6,553	6.0
Wholesale trade not allocable.....	38,195	29,529	77.3	82,748	31,040	23,427	75.5	66,310	-19.9
Retail trade.....	241,470	206,732	85.7	295,728	211,819	177,957	84.0	272,657	-7.8
Building materials dealers.....	5,553	4,882	87.9	11,539	6,535	5,702	87.3	13,901	20.5
Hardware stores and farm equipment dealers.....	11,819	10,561	89.4	13,286	8,965	7,901	88.1	11,383	-14.3
General merchandise stores.....	11,416	9,105	79.8	18,718	12,095	9,615	79.5	20,566	9.9
Food stores.....	40,261	35,164	87.3	53,964	33,251	29,288	88.1	48,604	-9.9
Automotive dealers.....	16,759	13,007	77.6	22,572	14,369	11,069	77.0	18,464	-18.2
Gasoline service stations.....	13,256	27,723	87.3	19,267	26,723	22,120	92.8	19,254	-0.1
Apparel and accessory stores.....	15,247	13,051	85.6	14,541	13,330	10,969	82.3	12,842	-11.7
Furniture, home furnishings, and equipment stores.....	14,413	12,470	86.5	16,705	13,686	11,398	83.3	16,510	-1.2
Eating and drinking places.....	49,191	42,733	86.9	64,238	44,105	38,030	86.2	64,862	1.0
Drug stores and proprietary stores.....	9,311	8,762	94.1	15,029	7,615	6,895	90.5	12,053	-19.8
Liquor stores.....	5,414	4,723	87.2	5,182	4,901	4,597	93.8	5,508	6.3
Retail trade not allocable.....	30,530	25,001	81.9	40,687	26,244	20,373	77.6	28,710	-29.4
Wholesale and retail trade not allocable.....	12,196	10,670	87.5	27,265	1,284	662	51.6	1,493	-94.5
Finance, insurance, and real estate.....	185,173	136,853	73.9	444,978	233,516	162,966	69.8	741,931	66.7
Security and commodity brokers, dealers, exchanges, and services.....	4,834	1,698	35.1	9,905	4,880	1,430	29.3	15,545	56.9
Insurance agents, brokers, and service.....	13,090	8,737	66.7	9,275	12,474	8,197	65.7	8,098	-12.7
Real estate.....	141,198	120,904	85.6	416,885	175,605	148,493	84.6	711,071	70.6
Other finance, insurance, and real estate.....	26,051	5,514	21.2	8,913	40,557	4,846	11.9	7,217	-19.0
Services.....	160,498	131,744	82.1	328,465	171,994	140,787	81.9	422,310	28.6
Hotels, rooming houses, camps, and other lodging places.....	15,085	14,080	93.3	70,031	15,329	13,825	90.2	99,563	42.2
Personal services.....	33,490	28,970	86.5	64,709	36,702	31,310	85.3	71,549	10.6
Laundries, laundry services, cleaning and dyeing plants.....	13,614	12,355	90.8	38,210	14,908	13,322	89.4	46,821	22.5
Beauty and barber shops.....	11,439	9,236	80.4	4,941	15,311	12,555	82.0	6,947	-40.6
Other personal services.....	8,387	7,379	88.0	21,558	6,483	5,433	83.8	17,781	-17.5
Business services.....	15,944	11,859	74.4	38,721	17,171	12,244	71.3	41,613	7.5
Advertising.....	1,345	1,058	78.7	2,033	1,452	815	56.1	1,491	-26.7
Other business services.....	14,599	10,801	74.0	36,688	15,719	11,429	72.7	40,122	9.4
Automobile parking, repair, and services.....	18,460	15,381	83.3	29,955	19,343	16,229	83.9	35,821	19.6
Repair services, except automobile.....	10,612	8,596	81.0	6,250	10,375	8,211	79.1	7,588	-21.4
Amusement and recreation services.....	12,520	9,272	74.1	45,491	13,809	10,532	76.3	79,038	73.7
Medical services.....	17,322	14,776	85.3	32,761	19,831	16,783	84.6	35,605	8.7
Offices of physicians and surgeons.....	8,172	6,796	83.2	12,893	11,263	9,470	84.1	17,522	35.9
Other medical services.....	9,150	7,980	87.2	19,868	8,568	7,313	85.4	18,083	-9.0
Legal services.....	20,123	15,095	75.0	20,889	22,823	18,236	79.9	28,725	37.5
Engineering and architectural services.....	6,911	4,934	71.4	8,296	5,682	4,428	77.9	8,391	-1.1
Accounting, auditing, and bookkeeping services.....	8,193	7,097	86.6	10,067	8,411	7,210	85.7	12,443	23.6
Other services.....	2,238	1,684	75.2	1,295	2,518	1,779	70.7	1,974	52.4
Nature of business not allocable.....	12,265	6,168	50.3	9,830	1,179	(1)	-	(1)	-

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH NET PROFIT

Table 30.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF TOTAL DEDUCTIONS¹ TO BUSINESS RECEIPTS AND SIZE OF BUSINESS RECEIPTS

Total deductions ¹ as a percent of business receipts	Size of business receipts								
	Total			\$1 under \$10,000			\$10,000 under \$20,000		
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	701,660	63,674,634	10,007,899	189,895	768,440	366,856	98,520	1,413,722	503,891
95 percent and over.....	86,233	21,937,589	693,643	16,077	65,776	17,618	8,802	127,755	16,303
90 percent under 95 percent.....	91,375	13,463,383	959,380	10,119	47,219	4,758	7,723	112,344	9,665
85 percent under 90 percent.....	79,861	8,004,470	937,211	11,403	51,757	7,321	8,281	120,696	16,475
80 percent under 85 percent.....	65,491	4,883,831	814,384	12,268	57,205	11,936	8,195	120,010	20,936
75 percent under 80 percent.....	52,562	2,927,351	612,893	12,111	55,503	13,547	7,729	114,428	25,351
70 percent under 75 percent.....	42,417	2,123,697	552,906	10,698	48,783	13,940	7,560	109,169	30,223
65 percent under 70 percent.....	34,552	1,511,189	462,108	10,770	47,334	19,272	6,475	93,678	29,901
60 percent under 65 percent.....	31,970	1,193,495	431,778	10,972	50,883	20,492	6,334	91,006	32,856
55 percent under 60 percent.....	30,154	1,158,400	467,494	10,258	48,671	22,045	6,065	88,797	36,616
50 percent under 55 percent.....	25,875	1,107,747	509,523	9,368	41,442	20,310	4,980	72,589	34,231
Less than 50 percent.....	138,489	5,271,677	3,407,096	58,659	225,641	179,729	25,342	349,584	237,373
Percent not computed:									
Partnerships without deductions.....	19,008	91,805	124,601	17,192	28,226	35,888	1,034	13,666	13,961
Partnerships without business receipts.....	3,673	-	29,882	-	-	-	-	-	-

Total deductions ¹ as a percent of business receipts	Size of business receipts								
	\$20,000 under \$30,000			\$30,000 under \$40,000			\$40,000 or more		
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	67,361	1,639,593	495,772	48,706	1,675,140	461,231	293,505	58,177,779	8,150,267
95 percent and over.....	6,057	146,742	10,559	4,438	152,861	12,776	50,859	21,444,455	641,387
90 percent under 95 percent.....	7,099	175,409	15,664	5,147	176,262	13,801	61,287	12,952,149	915,492
85 percent under 90 percent.....	6,416	158,783	19,847	5,514	194,153	24,606	48,247	7,479,081	868,962
80 percent under 85 percent.....	6,305	154,920	27,222	5,520	191,470	31,753	33,203	4,360,226	722,537
75 percent under 80 percent.....	6,887	169,731	41,381	4,985	172,998	37,427	20,850	2,414,691	495,187
70 percent under 75 percent.....	5,455	136,782	35,732	4,599	158,041	41,152	14,105	1,670,922	431,859
65 percent under 70 percent.....	4,603	113,497	34,738	3,383	115,837	34,853	9,321	1,140,843	343,344
60 percent under 65 percent.....	4,130	101,672	37,114	2,819	96,881	36,213	7,706	853,053	305,103
55 percent under 60 percent.....	4,096	98,545	40,443	2,510	85,789	33,345	7,225	836,598	335,045
50 percent under 55 percent.....	3,066	73,705	32,705	1,954	66,813	28,111	6,507	853,198	394,166
Less than 50 percent.....	12,960	303,604	193,898	7,686	258,857	161,900	33,342	4,133,991	2,634,196
Percent not computed:									
Partnerships without deductions.....	278	6,163	6,469	151	5,178	5,294	353	38,572	62,989
Partnerships without business receipts.....	-	-	-	-	-	-	-	-	-

¹Total deductions does not include payments to partners.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 31.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

Industrial division and selected years	Partnerships with and without net profit						Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions		Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deductions		Net profit (Thousand dollars)	
				Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)						Other deductions (Thousand dollars)	Depreciation (Thousand dollars)		Other deductions (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1945.....	627,049	47,301,464	46,626,600	32,317,237	483,597	7,732,955	6,767,715	573,880	45,323,992	31,281,393	436,824	7,313,692	6,935,211	
1946.....	888,862	60,930,764	59,647,371	42,114,237	813,099	10,333,927	7,678,501	785,976	56,343,527	39,970,579	714,346	9,171,580	8,008,362	
1947.....	958,591	70,985,477	78,663,132	55,330,272	1,926,059	14,534,880	8,394,266	819,681	74,289,731	50,876,334	1,286,427	12,797,971	9,329,399	
1948.....	970,127	81,993,050	82,353,543	57,353,543	2,137,600	n.a.	8,758,488	779,335	70,273,906	43,684,616	n.a.	n.a.	9,513,145	
1949.....	953,840	n.a.	77,513,675	48,899,705	2,017,335	n.a.	8,649,053	765,450	67,597,661	41,866,050	1,616,799	n.a.	9,487,390	
1950.....	949,396	78,406,071	77,046,643	47,162,367	2,102,722	20,296,274	8,844,708	739,172	71,006,298	69,828,273	1,595,750	17,145,723	9,720,805	
1951.....	940,560	74,307,629	72,894,735	43,441,533	2,083,506	20,422,217	8,360,373	733,448	66,193,449	64,973,846	1,379,015	16,878,834	9,373,289	
1952.....	938,966	74,706,827	73,412,664	44,568,579	2,178,293	19,271,333	8,683,622	727,725	66,352,186	65,217,119	1,575,740	15,942,947	9,745,507	
1953.....	932,181	73,672,672	72,303,784	43,699,378	2,213,291	19,246,984	8,513,019	718,459	65,536,131	64,372,807	1,551,108	15,643,286	9,746,499	
1954.....	924,276	73,274,451	71,762,372	43,076,617	2,267,622	19,262,046	8,668,166	701,660	64,953,784	63,674,634	1,564,086	15,542,489	10,007,899	
AGRICULTURE, FORESTRY, AND FISHERIES														
1945.....	100,809	1,889,177	1,878,774	1,110,223	68,835	242,342	467,777	90,674	1,755,831	988,832	60,565	208,576	497,558	
1946.....	120,402	2,048,918	2,058,463	1,176,328	116,267	422,796	733,527	106,566	2,174,302	1,580,446	99,441	354,649	784,143	
1947.....	143,643	3,619,311	3,495,487	2,309,434	240,984	583,337	485,556	112,021	2,918,241	1,807,067	174,331	413,071	627,860	
1948.....	148,910	n.a.	4,323,272	1,317,418	331,430	n.a.	686,680	115,229	n.a.	1,024,295	n.a.	n.a.	819,367	
1949.....	144,915	n.a.	4,242,768	1,392,517	326,187	n.a.	651,623	113,286	3,465,022	1,039,530	233,161	n.a.	816,278	
1950.....	141,715	4,412,813	4,307,393	1,229,814	311,464	2,282,094	589,441	107,350	3,637,415	972,220	286,558	1,687,795	750,842	
1951.....	136,306	4,454,405	4,352,068	1,198,114	330,769	2,270,762	594,340	103,676	3,617,140	3,548,103	256,518	1,742,279	728,594	
1952.....	136,532	4,711,507	4,609,720	2,197,051	345,647	1,586,816	609,793	103,746	3,882,868	3,802,428	250,647	1,125,751	784,410	
1953.....	133,647	5,076,273	4,982,847	2,684,585	333,887	1,202,895	655,206	101,664	4,219,834	4,248,459	247,753	888,846	834,801	
1954.....	130,420	4,800,591	4,689,503	2,899,338	324,041	1,010,694	566,518	95,820	3,898,347	3,808,028	235,822	718,822	765,879	
MINING														
1945.....	11,147	583,727	563,872	303,856	32,456	181,922	65,493	7,700	493,225	477,479	26,194	128,845	101,869	
1946.....	13,579	839,866	818,703	416,083	47,483	252,802	128,498	10,127	743,283	725,664	38,323	209,182	161,374	
1947.....	21,643	1,356,248	1,308,243	628,427	82,338	703,930	158,477	11,231	1,188,149	1,146,615	61,036	288,946	352,548	
1948.....	15,383	n.a.	1,337,111	622,986	147,735	n.a.	78,010	9,395	n.a.	434,656	n.a.	n.a.	170,919	
1949.....	18,075	n.a.	1,034,473	611,742	106,522	n.a.	145,959	11,290	n.a.	760,774	364,046	67,586	127,459	
1950.....	13,301	986,837	956,740	462,503	91,315	407,300	25,719	7,921	733,595	711,898	55,510	245,012	113,083	
1951.....	15,697	1,048,288	1,006,936	487,924	103,367	499,813	142,816	8,400	743,074	310,354	99,997	258,375	114,343	
1952.....	15,939	1,018,877	984,842	565,279	99,763	362,060	18,225	8,903	789,383	767,011	64,232	206,446	111,670	
1953.....	15,040	944,894	912,334	500,615	83,941	364,099	13,761	8,944	714,356	691,641	53,966	211,605	112,401	
1954.....	14,150	935,143	893,581	484,560	78,717	381,363	19,497	8,747	726,403	697,644	52,092	219,925	117,651	
CONTRACT CONSTRUCTION														
1945.....	24,825	1,712,747	1,689,060	1,195,482	26,255	258,487	232,523	23,282	1,585,994	1,565,697	52,020	236,469	243,201	
1946.....	52,592	3,519,820	3,482,525	2,422,763	64,886	559,838	502,333	49,199	3,360,108	2,294,174	58,026	488,431	519,477	
1947.....	67,010	7,089,165	7,033,833	5,167,342	140,434	1,002,100	779,289	62,492	6,352,948	4,883,942	125,991	923,305	839,123	
1948.....	65,945	n.a.	7,535,301	5,386,101	192,949	n.a.	778,739	58,273	n.a.	6,558,026	4,555,464	n.a.	838,123	
1949.....	60,945	n.a.	7,337,987	5,476,813	172,080	n.a.	715,803	52,115	n.a.	6,360,026	4,634,647	n.a.	768,478	
1950.....	67,130	7,874,934	7,788,135	5,559,971	234,251	1,367,872	712,840	57,481	6,772,682	4,678,919	166,188	1,124,537	803,038	
1951.....	62,451	6,663,365	6,583,633	4,587,492	168,022	1,270,666	637,785	52,944	5,712,514	3,823,513	136,189	1,041,279	713,533	
1952.....	62,290	7,503,530	7,432,568	5,167,076	163,377	1,659,617	690,280	51,869	6,251,381	4,648,183	134,619	698,496	770,283	
1953.....	58,164	6,677,553	6,804,981	5,284,765	153,763	845,436	594,149	49,019	5,850,327	4,376,880	112,371	661,265	699,811	
1954.....	60,408	6,971,722	6,894,915	5,280,665	138,624	927,905	624,528	50,047	5,933,869	4,378,949	109,912	711,066	733,942	
MANUFACTURING														
1945.....	61,196	10,608,660	10,533,236	7,593,200	94,899	1,414,951	1,505,610	55,545	10,308,552	10,238,185	88,362	1,351,023	1,528,620	
1946.....	74,978	9,951,588	9,905,673	7,653,525	112,619	1,209,437	953,987	63,214	7,493,627	7,340,547	99,236	1,090,982	1,012,156	
1947.....	63,144	9,425,016	9,356,306	7,044,518	184,215	1,601,656	934,627	52,699	8,623,332	8,086,693	156,566	1,438,223	1,000,277	
1948.....	51,870	n.a.	8,006,907	5,663,611	196,017	n.a.	703,440	40,470	7,159,482	4,807,891	n.a.	n.a.	757,257	
1949.....	50,745	n.a.	8,006,907	5,663,611	196,017	n.a.	665,908	41,555	7,013,187	4,800,247	155,166	n.a.	728,451	
1950.....	47,869	7,736,708	7,702,613	5,335,354	172,564	1,599,097	649,693	38,681	7,037,923	4,793,335	177,781	1,396,862	699,945	
1951.....	47,183	7,424,192	7,372,219	5,090,843	167,129	1,603,946	602,274	37,898	6,608,613	6,567,029	4,440,512	1,366,465	663,127	
1952.....	44,462	6,896,121	6,845,687	5,019,037	151,271	1,158,699	567,114	34,909	6,107,450	6,063,476	126,225	976,499	626,405	
1953.....	43,091	6,702,990	6,653,967	4,870,220	141,380	1,096,463	594,927	35,119	6,037,235	5,995,113	118,938	934,332	645,125	
1954.....	39,368	6,155,987	6,106,914	4,462,866	128,458	1,021,600	543,063	31,342	5,510,133	5,470,868	110,092	879,131	582,190	
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1945.....	12,300	607,313	600,510	248,212	26,298	230,831	101,972	10,656	551,066	223,609	22,098	204,097	107,262	
1946.....	20,776	774,605	763,995	305,660	45,736	298,040	125,169	17,629	716,800	276,970	39,182	267,854	132,794	
1947.....	20,349	981,449	970,216	353,967	65,513	395,379	166,590	17,297	917,167	325,592	57,182	361,205	173,188	
1948.....	16,873	n.a.	1,057,162	254,222	69,279	n.a.	139,948	13,804	n.a.	944,845	227,491	n.a.	152,249	
1949.....	17,198	n.a.	1,047,915	281,973	76,502	n.a.	131,685	13,009	n.a.	941,977	63,966	n.a.	143,100	
1950.....	17,623	1,119,613	1,105,980	277,601	75,029	635,337	131,646	13,817	991,397	236,754	62,502	546,387	145,754	
1951.....	17,658	1,013,882	1,000,332	198,506	76,160	610,296	128,926	13,786	898,273	887,812	62,557	521,528	144,677	
1952.....	18,100	1,180,641	1,166,703	687,198	74,661	292,653	146,189	14,490	1,030,889	987,966	61,640	324,866	137,417	
1953.....	17,032	1,007,149	995,355	545,769	65,986	271,091	124,303	13,046	876,474	866,826	461,403	220,379	139,058	
1954.....	16,640	1,137,169	1,121,786	619,013	68,887	306,118	143,171	12,945	950,772	493,785	54,119	244,516	158,592	

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 31.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industrial division and selected years	Partnerships with and without net profit					Partnerships with net profit								
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deductions Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deductions Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profits (Thousand dollars)
WHOLESALE AND RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	248,860	26,946,733	26,678,403	20,575,700	115,493	2,487,009	2,768,531	234,186	26,449,076	26,186,337	20,163,291	110,551	3,380,716	2,794,518
	372,212	47,918,183	47,918,183	39,961,092	228,836	1,123,598	3,039,853	335,028	45,473,002	45,473,002	36,026,167	211,455	4,416,330	3,320,581
	356,800	43,396,936	47,973,413	38,551,395	416,346	6,389,942	2,721,022	270,139	n.a.	39,654,007	29,014,021	n.a.	5,850,540	3,213,945
	331,656	n.a.	47,048,420	37,119,158	495,052	n.a.	2,721,022	270,139	n.a.	39,654,007	29,014,021	n.a.	n.a.	2,878,355
	317,656	n.a.	42,915,970	33,564,923	473,776	n.a.	2,535,901	261,491	n.a.	37,599,163	29,014,021	414,313	n.a.	2,713,152
	303,822	42,073,880	41,651,862	32,416,175	434,826	6,693,767	2,529,112	253,244	38,848,313	38,475,903	29,856,004	383,803	5,925,216	2,683,290
	291,053	39,416,044	39,002,553	30,252,983	405,782	6,466,909	2,290,370	253,244	38,848,313	38,475,903	29,856,004	383,803	5,925,216	2,683,290
	277,567	37,745,960	37,383,282	28,607,128	394,477	6,250,344	2,224,007	226,759	34,186,413	33,867,093	25,817,564	340,420	5,644,906	2,458,219
	267,493	36,963,035	36,580,084	27,921,815	371,149	6,472,056	2,198,615	217,842	33,660,602	33,341,712	25,354,344	321,247	5,630,587	2,383,723
256,101	35,874,352	35,470,908	27,169,880	364,583	6,182,676	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	5,346,389	2,354,424	
Wholesale Trade	37,037	11,764,709	11,667,486	7,859,823	24,792	1,066,458	843,636	34,475	11,535,126	11,439,896	9,625,592	23,375	1,033,970	852,189
	45,280	13,154,703	13,048,982	11,222,661	42,949	1,123,598	765,495	39,966	12,611,942	12,512,012	10,729,185	40,157	1,052,615	817,089
	46,609	17,425,874	17,306,042	15,024,462	89,000	1,579,531	732,881	40,907	16,308,266	16,204,208	13,993,983	81,257	1,415,937	817,089
	53,161	n.a.	17,245,681	14,537,160	131,344	n.a.	779,043	44,450	n.a.	14,429,962	11,977,998	n.a.	n.a.	755,989
	53,161	n.a.	15,115,810	12,605,191	119,776	n.a.	708,561	40,439	n.a.	13,292,493	11,067,675	101,647	n.a.	755,989
	50,456	14,673,198	14,564,794	12,105,900	111,833	1,774,914	700,551	42,017	13,818,440	13,702,947	11,375,396	98,269	1,600,321	744,454
	40,572	12,854,708	12,711,742	10,613,177	95,023	1,564,750	586,756	34,392	11,960,627	11,732,368	9,767,682	82,896	1,382,487	627,852
	41,950	12,945,796	12,842,911	10,591,842	93,514	1,567,681	602,757	34,689	11,960,627	11,839,368	9,767,682	82,896	1,382,487	627,852
	40,960	12,477,567	12,356,676	10,135,081	89,754	1,679,672	573,040	33,526	11,399,743	11,290,087	9,231,481	78,744	1,478,254	611,264
	43,498	12,365,831	12,245,849	10,062,946	90,433	1,600,528	611,324	35,163	11,375,099	11,265,628	9,227,570	77,795	1,416,441	655,953
Retail Trade	201,854	13,016,094	12,968,831	9,063,167	80,535	2,141,797	1,730,595	190,225	12,783,299	12,630,311	8,834,449	77,253	2,074,931	1,746,861
	284,759	20,603,699	20,303,945	15,165,471	177,322	3,073,522	2,107,284	266,284	19,734,795	19,542,866	14,564,726	144,600	2,805,161	2,100,306
	291,234	28,477,269	28,193,552	21,551,928	309,997	4,492,255	2,127,589	259,918	26,779,733	26,591,733	23,203,597	280,470	4,137,667	2,812,691
	266,006	n.a.	27,853,891	21,038,772	439,314	n.a.	1,837,002	216,789	n.a.	23,627,455	17,642,340	n.a.	n.a.	1,938,815
	250,629	n.a.	25,376,891	19,044,502	322,728	n.a.	1,676,099	206,607	n.a.	21,920,647	16,759,461	284,180	n.a.	1,797,770
	241,170	25,143,176	24,882,059	18,610,526	292,428	4,545,147	1,691,775	200,611	22,493,689	22,300,029	16,893,149	260,770	3,983,536	1,796,234
	238,451	25,040,435	24,786,856	18,484,372	292,453	4,651,980	1,611,980	195,377	22,423,898	22,199,029	16,544,207	250,913	3,987,043	1,731,673
	228,775	23,662,652	23,420,711	17,171,502	286,873	4,650,864	1,553,413	186,388	21,199,941	20,985,097	15,304,742	245,043	3,972,104	1,678,047
	220,585	23,479,010	23,226,584	17,041,669	268,542	4,604,700	1,564,999	179,382	21,321,169	21,095,472	15,432,436	230,736	3,984,371	1,675,576
	211,819	23,371,493	23,088,734	17,004,699	272,657	4,559,306	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	3,908,861	1,665,714
Wholesale and Retail Trade Not Allocable	9,969	2,165,930	2,142,091	1,682,710	10,166	278,754	194,300	9,486	2,130,691	2,107,130	1,653,250	9,918	271,755	195,768
	32,173	4,512,606	4,465,256	3,592,960	28,565	530,067	361,074	28,708	4,350,291	4,304,356	3,454,201	26,698	498,552	370,840
	18,901	2,493,793	2,472,819	1,975,005	21,849	31,156	178,783	16,700	2,365,003	2,346,959	1,882,679	20,615	296,944	184,779
	11,907	n.a.	1,948,840	1,523,226	22,894	n.a.	1,596,590	8,900	n.a.	1,596,590	1,223,083	n.a.	n.a.	1,171,779
	18,143	2,422,269	2,422,269	1,855,230	31,272	n.a.	1,514,740	14,445	n.a.	1,514,740	1,671,342	25,486	n.a.	1,59,393
	12,106	2,237,506	2,212,969	1,699,769	27,265	373,706	136,736	11,616	2,096,184	2,072,999	1,587,459	24,764	341,359	142,602
	12,030	1,520,901	1,503,735	1,150,434	18,301	260,599	1,139,301	10,466	1,377,643	1,361,850	1,036,309	15,594	236,699	185,364
	6,842	1,137,512	1,125,460	843,784	11,090	201,801	67,837	5,462	1,042,108	1,032,183	763,304	15,417	136,851	72,636
	5,842	1,007,058	995,822	745,065	14,955	187,601	61,558	4,972	937,690	930,277	690,277	11,767	107,962	67,284
	1,284	137,028	136,325	102,235	1,493	23,042	10,258	949	128,244	127,976	95,178	n.a.	21,087	10,599
FINANCE, INSURANCE, AND REAL ESTATE	64,478	1,213,119	1,024,184	31,637	59,419	651,716	474,357	55,868	1,169,430	1,088,265	29,932	47,807	594,883	492,008
	87,407	1,521,546	1,521,546	48,144	78,982	847,534	586,886	74,117	1,435,246	1,434,071	44,448	68,537	721,386	586,975
	131,771	2,712,745	2,712,745	98,797	189,311	1,478,187	590,510	112,141	2,501,513	2,484,529	95,340	162,725	1,507,500	995,948
	170,181	n.a.	3,222,110	172,295	368,222	n.a.	1,005,671	131,063	n.a.	3,200,223	149,103	n.a.	n.a.	1,200,725
	168,460	n.a.	3,761,778	171,063	347,257	n.a.	1,161,345	126,575	n.a.	3,601,502	136,407	273,142	n.a.	1,277,977
	185,173	4,745,143	4,717,332	3,404,699	444,978	2,904,361	1,201,105	137,648	4,201,259	4,183,150	3,732,150	294,364	2,336,285	1,398,489
	202,630	4,916,424	4,866,220	3,424,333	473,777	2,988,315	1,091,715	145,653	4,598,786	4,571,157	3,912,299	294,783	2,296,679	1,336,025
	207,678	5,442,933	5,401,991	3,925,858	580,081	3,525,858	1,117,534	143,766	4,671,158	4,643,196	3,948,877	346,877	2,698,508	1,431,525
	229,400	5,504,292	5,475,893	3,900,827	689,461	3,700,827	952,454	155,547	4,483,009	4,453,970	3,983,970	371,306	2,471,740	1,414,346
	233,516	5,121,802	5,068,656	380,821	741,931	4,067,433	931,617	155,366	4,867,428	4,834,571	3,983,347	394,492	2,753,836	1,460,273
SERVICE	90,406	3,207,785	3,139,150	951,534	59,375	1,151,897	1,149,979	84,487	3,132,912	3,068,167	117,400	53,306	1,100,701	1,061,321
	130,954	4,340,642	4,240,431	1,258,799	109,315	1,625,735	1,346,793	117,455	4,162,912	4,100,327	1,777,032	92,361	1,513,754	1,379,379
	146,453	6,130,910	6,130,910	1,677,123	271,010	3,32,403	2,061,000	129,681	5,981,674	5,861,774	1,529,274	163,494	2,182,913</	

ACTIVE PARTNERSHIPS

Table 31. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS —Continued

Industrial division and selected years	Partnerships with and without net profit										Partnerships with net profit			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions		Net profit (Less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deductions		Other deductions (Thousand dollars)	Net profit (Thousand dollars)
				Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)						Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NATURE OF BUSINESS NOT ALLOCABLE														
1945.....	12,968	532,203	519,406	307,403	6,527	113,800	104,473	11,406	514,818	502,647	297,161	5,921	103,382	108,354
1947.....	15,722	455,811	438,583	223,843	8,975	120,538	102,455	12,641	431,923	415,908	206,750	7,875	107,812	109,486
1953.....	8,178	127,071	124,108	39,299	3,908	47,946	35,918	5,278	111,190	108,897	36,640	2,760	31,860	39,330
1957.....	15,162	n.a.	346,623	158,490	7,832	n.a.	82,562	10,910	n.a.	287,625	118,406	n.a.	n.a.	89,348
1958.....	12,465	n.a.	234,483	122,551	5,396	n.a.	52,847	9,263	n.a.	198,454	94,210	4,298	n.a.	58,964
1959.....	12,265	269,152	265,105	119,627	9,870	98,134	41,561	8,543	244,921	241,133	103,210	6,393	78,837	56,481
1960.....	8,242	145,699	141,298	50,469	3,630	60,673	41,947	5,775	126,984	122,584	29,256	2,791	46,554	48,353
1961.....	5,120	77,631	96,567	32,393	2,392	33,063	30,053	3,432	183,416	87,204	27,115	1,961	27,082	32,258
1962.....	1,977	18,120	17,948	8,538	453	5,643	3,482	889	15,517	15,435	7,614	313	3,072	4,518
1963.....	1,179	10,005	6,852	1,427	71	6,736	1,771	811	9,294	9,107	1,427	40	1,334	6,493

Net loss exceeds net profit.

n.a. - Not available.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Returns with and without net income					Returns with net income								
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
All industrial groups.....	1,223,184	1,007,932,861	948,790,180	29,545,082	54,274,047	1,450,225,694	106,332,545	808,042	886,517,172	833,652,191	25,547,347	61,304,535	1,323,050,922	93,254,324
Agriculture, forestry, and fisheries.....	23,270	7,986,375	7,492,990	248,318	95,652	5,494,592	711,262	12,237	5,036,374	4,747,011	167,915	327,540	3,981,668	431,635
Farms.....	16,227	5,771,872	5,354,022	192,757	49,427	4,816,578	579,775	7,861	3,056,531	3,056,531	125,311	253,571	3,129,868	330,421
Agricultural services and hunting and trapping.....	5,642	2,007,931	1,942,873	47,753	43,216	936,045	125,434	3,630	1,586,369	1,534,142	37,104	64,884	710,095	96,666
Forestry and forestry services.....	488	1,054,627	1,054,627	2,934	1,375	115,469	1,450	278	95,026	90,857	2,152	3,369	83,445	1,031
Fisheries.....	913	95,947	90,047	4,874	1,634	77,500	4,603	468	70,510	65,481	3,348	5,016	58,260	3,511
Mining.....	14,878	13,059,307	12,443,085	842,167	1,209,730	17,341,228	947,840	6,994	10,982,324	10,482,936	673,922	1,549,553	13,602,786	808,381
Metal mining.....	1,136	2,459,275	2,361,901	165,223	204,390	4,563,799	364,681	217	2,366,763	2,272,903	154,553	319,889	3,926,930	349,686
Iron ores.....	100	794,137	753,275	32,580	32,580	1,635,996	60,004	62	780,661	741,180	65,823	117,555	1,255,797	96,810
Copper, lead and zinc, gold and silver ores.....	496	1,446,847	1,398,979	78,504	178,534	2,921,938	255,726	38	1,386,161	1,339,147	73,063	187,692	2,342,987	246,444
Miscellaneous metal mining.....	540	218,291	209,647	17,554	16,724	405,865	48,951	117	199,981	192,576	15,667	16,642	138,146	48,433
Coal mining.....	2,480	2,408,689	2,327,099	140,472	65,012	2,342,096	70,489	1,108	1,863,409	1,797,551	107,178	102,115	1,841,886	49,873
Crude petroleum, natural gas, and natural gas liquids and services.....	7,922	5,900,860	5,542,834	357,508	806,629	7,699,671	305,196	3,697	4,841,558	4,558,719	271,020	946,738	5,707,355	248,648
Crude petroleum, natural gas, and natural gas liquids.....	4,549	4,247,210	3,976,570	216,760	727,447	6,243,315	231,851	1,972	3,612,016	3,398,375	168,925	830,100	4,646,767	185,800
Oil and gas field services.....	3,373	1,653,650	1,566,264	140,748	79,182	1,456,356	73,345	1,725	1,229,542	1,160,348	102,095	116,638	1,060,588	62,848
Nonmetallic minerals (except fuels) mining.....	3,340	2,286,483	2,216,251	178,964	133,699	2,735,662	207,474	1,972	1,910,614	1,853,763	141,171	180,811	2,126,615	160,174
Crushed, broken, and dimension stone; sand and gravel.....	2,694	1,663,999	1,612,179	133,547	105,591	1,663,016	110,946	1,748	1,381,669	1,342,247	111,121	125,804	1,356,806	86,634
Miscellaneous nonmetallic minerals, except fuels.....	646	622,484	601,072	45,417	28,108	1,072,646	96,528	224	528,945	511,516	30,050	55,007	769,809	73,540
Contract construction.....	96,465	45,612,813	44,731,260	815,536	642,873	21,380,805	2,634,428	56,726	34,799,611	34,128,094	613,381	1,159,757	15,476,669	1,659,938
General contractors.....	47,420	29,029,110	28,330,969	574,182	386,723	14,830,992	1,724,418	26,879	21,799,246	21,262,230	432,362	714,123	10,523,035	983,818
Building construction.....	36,574	17,701,846	17,132,893	160,762	149,444	9,122,421	4,138,411	20,064	12,782,740	12,505,797	112,180	347,260	6,217,339	819,342
Heavy construction, except building construction.....	10,435	11,131,574	10,865,323	409,256	242,004	5,613,999	274,842	6,990	8,937,360	8,679,447	319,174	363,672	4,253,606	157,233
General contractors not allocable.....	411	135,690	132,753	4,164	1,725	88,472	11,365	225	79,146	76,986	1,278	3,191	52,140	7,243
Special trade contractors.....	48,135	16,466,616	16,291,513	238,265	254,034	6,458,468	903,810	29,535	12,928,265	12,799,246	178,841	439,547	4,900,381	672,404
Plumbing, heating, and air conditioning.....	11,920	4,412,312	4,377,508	42,120	68,026	1,749,676	337,936	7,837	3,586,574	3,559,925	21,861	108,841	1,355,281	242,690
Electrical work.....	6,957	2,802,187	2,770,458	27,024	47,394	1,424,164	141,054	4,393	2,077,228	2,051,949	26,282	83,218	890,634	108,326
Special trade contractors, not elsewhere classified.....	29,997	9,079,910	8,973,469	168,041	132,605	3,695,034	413,721	17,216	6,970,925	6,893,249	124,770	246,691	2,609,144	311,423
Contractors not allocable.....	161	170,207	170,278	2,083	6,529	69,594	11,099	89	163,538	161,671	1,928	6,797	65,302	9,600
Contractors not allocable.....	910	117,087	108,778	3,086	2,116	91,345	6,200	312	72,100	69,942	1,908	6,087	53,223	4,071
Manufacturing.....	181,799	429,482,491	419,324,291	13,035,351	28,776,221	310,189,863	64,663,275	119,573	395,532,472	385,960,435	12,110,917	30,590,792	288,174,292	59,278,775
Food and kindred products.....	18,310	65,155,818	64,383,406	1,211,048	2,979,301	27,443,073	6,582,679	12,419	58,626,815	57,920,586	1,100,507	2,757,785	25,045,143	6,010,610
Food and kindred products, except beverages.....	14,998	55,242,877	54,649,692	942,200	1,969,692	24,342,100	5,101,125	10,058	49,239,284	48,700,147	848,235	2,126,818	19,256,447	4,993,269
Meat products.....	2,285	16,496,077	16,429,164	141,343	169,672	2,964,707	706,343	1,735	14,431,009	14,368,765	124,930	192,215	2,605,644	618,101
Dairy products.....	3,614	9,781,703	9,682,200	198,451	299,533	3,709,706	669,349	2,339	8,672,268	8,571,959	177,023	338,389	3,351,167	570,526
Canned and frozen foods.....	1,997	5,153,535	5,059,846	110,535	255,268	2,066,395	1,175,089	1,276	4,596,283	4,531,959	98,508	280,884	2,805,874	1,011,776
Grain mill products.....	1,949	8,035,618	7,913,178	134,941	361,758	3,049,420	688,613	1,497	7,440,608	7,326,019	124,852	372,690	3,144,349	624,658
Bakery products.....	2,179	4,766,036	4,727,912	124,096	167,885	1,885,380	244,681	1,335	3,993,626	3,965,985	105,893	189,814	1,607,801	213,847
Sugar.....	105	2,158,748	2,076,524	56,327	181,255	1,571,554	337,250	37	2,069,969	1,988,905	54,924	185,878	1,524,510	320,898
Confectionery and related products.....	579	1,586,112	1,565,447	28,331	141,287	816,638	237,457	358	1,440,515	1,420,902	25,572	145,164	748,649	214,792
Vegetable and animal oils.....	469	2,689,938	2,653,950	52,901	44,982	1,355,308	394,284	323	2,224,560	2,194,970	47,543	56,231	1,174,927	34,134
Food and kindred products, not elsewhere classified.....	1,716	3,008,112	2,967,150	63,384	174,798	1,563,757	407,491	1,023	2,783,788	2,748,050	57,169	190,247	1,435,022	375,788
Food and kindred products not allocable.....	1,716	3,008,112	2,967,150	63,384	174,798	1,563,757	407,491	1,023	2,783,788	2,748,050	57,169	190,247	1,435,022	375,788
Beverages.....	3,312	9,912,941	9,733,546	268,846	609,809	6,098,973	1,431,554	2,361	9,387,531	9,220,439	252,272	630,927	5,788,696	1,426,341
Malt liquors and malt.....	260	3,607,620	3,568,742	105,924	190,900	1,796,407	214,539	176	3,393,878	3,358,978	101,157	195,595	2,065,546	266,566
Wines, brandy, and brandy spirits.....	131	328,398	324,313	6,144	13,472	230,959	73,937	70	236,899	233,325	4,201	16,988	152,316	57,783
Distilled, rectified, and blended liquors, except brandy.....	88	3,124,712	3,092,497	48,856	131,812	2,199,971	919,499	62	3,122,438	3,090,235	48,811	132,997	2,187,305	913,208
Bottled soft drinks and flavorings.....	2,833	2,852,221	2,747,994	107,922	271,625	1,871,636	273,579	2,053	2,634,379	2,597,901	98,103	285,747	1,729,817	248,804
Tobacco manufactures.....	191	5,622,796	5,641,205	55,248	647,450	3,826,331	2,699,266	146	5,657,972	5,616,523	54,675	647,955	3,800,063	2,586,263
Textile mill products.....	6,448	16,228,292	16,041,646	407,817	667,189	9,976,685	2,960,032	4,532	14,361,017	14,196,902	35,077	257,027	8,698,068	2,384,244
Broad woven fabric mills and finishing, except wool.....	1,314	6,214,331	6,154,227	177,539	277,303	4,039,842	1,233,831	327	5,986,254	5,942,884	152,604	108,857	3,321,324	1,066,219
Broad woven fabric mills, cotton.....	397	3,557,998	3,522,445	117,820	155,800	2,652,536	718,270	261	2,971,433	2,960,696	98,147	171,458	2,687,609	624,715
Broad woven fabric mills, man-made fiber and silk.....	163	1,679,803	1,644,201	38,653	100,927	1,660,370	345,599	126	1,659,213	1,639,213	37,938	104,590	1,023,908	330,411
Dyeing and finishing textiles, except wool.....	754	976,525	967,581	21,056	20,666	515,956	140,162	440	795,898	788,176	15,975	33,209	409,807	111,203
Broad woven fabric mills and finishing, wool.....	342	1,132,767	1,104,942	30,370	54,359	783,734	217,304	221	989,240	967,025	28,436	62,536	666,139	186,939

Footnote at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income					Returns with net income								
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
Manufacturing—Continued														
Apparel and other fabricated textile products.....	17,131	14,392,852	14,272,032	105,882	374,688	5,793,507	2,109,880	11,201	12,486,451	12,382,876	92,129	461,052	5,091,834	1,859,598
Men's, and boys' clothing.....	2,741	4,499,705	4,450,043	33,272	166,941	2,177,087	870,043	1,874	4,112,138	4,067,055	30,563	182,202	1,969,074	793,585
Women's, children's, and infants' clothing.....	8,488	7,048,117	6,973,494	44,275	240,350	2,377,981	781,091	5,709	5,976,268	5,933,903	37,389	1,203,408	2,597,080	687,080
Miscellaneous apparel and accessories.....	2,635	1,250,173	1,241,261	8,956	37,082	203,523	203,523	1,615	1,017,257	1,009,733	7,441	38,314	1,39,408	169,086
Miscellaneous fabricated textile products.....	3,221	1,483,334	1,472,094	18,081	34,832	640,681	209,508	2,000	1,249,808	1,241,870	15,459	44,564	528,219	164,103
Apparel and other fabricated textile products not allocable.....	46	135,683	135,140	1,298	5,479	78,315	46,066	3	130,980	130,438	1,277	5,564	77,384	45,744
Lumber and wood products, except furniture.....	8,817	8,930,502	8,585,325	242,285	362,828	6,125,393	1,222,571	5,904	7,932,468	7,630,832	215,869	420,746	5,469,287	1,070,102
Logging, lumber, and wood basic products.....	3,207	4,101,042	3,874,878	145,152	138,411	3,130,789	532,529	2,141	3,728,046	3,514,297	130,737	222,894	2,855,340	478,130
Millwork, veneers, plywood, and prefabricated structural products.....	2,437	3,595,429	3,506,364	69,405	27,728	2,323,461	496,457	2,159	3,161,387	3,080,977	61,797	145,115	2,044,688	425,843
Miscellaneous wood products, except furniture.....	2,437	3,595,429	3,506,364	69,405	27,728	2,323,461	496,457	2,159	3,161,387	3,080,977	61,797	145,115	2,044,688	425,843
Furniture and fixtures.....	6,613	5,960,450	5,883,790	91,529	237,327	2,923,079	833,865	4,395	5,044,313	4,980,130	77,454	288,367	2,472,070	691,779
Household furniture.....	4,492	3,988,211	3,940,400	57,089	165,042	1,785,503	544,347	2,857	3,430,935	3,369,028	49,427	131,327	1,528,922	450,451
Furniture and fixtures, except household furniture.....	2,121	1,972,239	1,942,890	34,440	72,285	1,137,576	289,518	1,538	1,633,378	1,611,102	27,807	97,040	943,148	241,328
Paper and allied products.....	4,165	13,198,931	12,892,344	630,791	919,801	11,737,948	1,638,162	2,875	12,185,217	11,889,537	591,253	980,300	10,903,360	1,496,654
Pulp, paper, and paperboard.....	412	7,728,948	7,510,033	474,576	570,362	8,289,462	931,517	2,718	7,466,640	7,249,849	456,393	583,213	7,935,423	895,171
Pulp mills.....	57	505,771	481,995	37,754	36,915	834,146	67,662	43	443,934	420,543	28,589	42,045	626,157	52,981
Paper, paperboard, building paper, and building board mills.....	355	7,223,177	7,028,038	436,822	533,447	7,455,316	863,855	235	7,022,706	6,829,306	427,804	541,168	7,309,266	842,190
Converted paper and paperboard products, except containers.....	2,015	3,088,246	3,024,106	82,097	244,176	1,999,249	435,457	1,427	2,673,347	2,623,051	69,865	269,106	1,708,903	367,302
Paperboard boxes and other containers.....	1,738	2,361,757	2,346,205	74,118	105,263	1,449,237	271,168	1,170	2,045,230	2,016,637	64,995	127,981	1,259,034	236,181
Printing, publishing, and allied industries.....	21,275	16,034,549	15,553,457	406,005	720,314	11,083,804	1,279,835	13,459	13,899,937	13,470,142	354,900	1,158,207	9,781,519	1,115,654
Publishing, and publishing and printing.....	7,946	9,085,702	8,728,146	200,715	712,913	6,943,148	666,292	4,794	8,177,318	7,848,946	184,102	779,300	6,418,245	998,452
Newspapers.....	3,852	4,811,650	4,603,031	135,706	456,736	3,794,144	131,720	2,547	4,505,341	4,302,361	128,506	469,048	3,650,810	126,553
Periodicals.....	2,086	2,373,650	2,301,468	35,764	89,264	1,455,787	137,942	1,164	1,885,236	1,835,572	28,035	126,069	1,176,126	112,678
Book publishing or publishing and printing, and miscellaneous publishing.....	2,007	1,901,002	1,823,647	29,245	166,913	1,693,217	394,630	1,083	1,786,741	1,711,513	27,561	184,183	1,591,309	359,221
Printing, including manifold business forms and books.....	9,457	5,709,629	5,626,552	173,603	258,778	3,420,003	531,655	6,237	4,727,895	4,660,616	145,790	306,328	2,826,032	447,668
Bookbinding and printing trade services.....	3,685	1,189,256	1,149,199	30,910	55,831	693,971	81,015	2,304	953,159	919,322	24,914	69,290	515,371	66,982
Printing, publishing, and allied industries not allocable.....	187	49,962	49,560	777	2,792	26,682	2,873	124	41,565	41,258	594	3,289	21,871	2,552
Chemicals and allied products.....	10,804	33,728,120	32,706,068	1,658,954	3,841,285	29,146,092	4,924,482	6,552	32,232,920	31,242,018	1,563,302	3,965,675	27,419,358	4,673,848
Basic chemicals, plastic materials and synthetic resins, rubber and man-made fibers, except glass.....	3,043	11,781,726	11,351,387	811,602	1,508,263	11,896,039	1,643,956	1,924	11,198,170	10,783,753	745,542	1,564,933	11,028,229	1,573,461
Basic chemicals.....	1,413	5,348,232	5,205,227	321,602	434,655	5,454,974	858,287	881	5,173,707	5,032,710	320,056	5,206,569	5,206,569	833,221
Plastics materials and synthetic resins, rubber, and man-made fibers, except glass.....	1,630	6,433,494	6,146,160	479,000	1,073,608	6,441,065	785,669	1,043	6,024,463	5,751,043	425,486	1,111,634	5,821,660	740,240
Drugs.....	1,325	4,659,345	4,505,870	115,976	723,607	3,827,843	768,220	721	4,495,271	4,347,120	109,921	734,509	3,645,612	720,403
Soap, cosmetics, perfumes, and related products.....	2,422	4,933,611	4,805,789	78,201	474,301	2,878,368	542,605	1,229	4,717,003	4,591,612	75,690	493,985	2,724,526	503,861
Soap and related products, except perfumes, cosmetics, and other toilet preparations.....	1,601	3,557,061	3,463,054	64,689	304,744	2,012,423	356,526	853	3,444,606	3,351,695	63,197	314,360	1,953,850	336,320
Perfumes, cosmetics, and other toilet preparations.....	821	1,376,550	1,342,735	13,512	169,557	865,945	186,079	376	1,272,397	1,239,917	12,453	179,625	770,764	167,541
Paints and allied products, including gum and wood chemicals.....	1,344	2,724,490	2,678,715	56,506	189,789	1,652,098	444,122	821	2,577,544	2,533,606	54,034	200,248	1,558,287	413,239
Fertilizers and other agricultural chemicals.....	1,162	1,613,646	1,571,197	42,342	200,093	1,296,140	211,423	767	1,302,044	1,272,242	47,660	299,200	1,212,553	162,823
Miscellaneous chemical products.....	1,355	2,982,951	2,891,904	139,941	200,093	2,349,502	421,445	932	2,907,946	2,818,916	136,109	298,121	2,294,042	407,437
Chemical and allied products not allocable.....	153	5,035,421	4,895,206	394,386	604,627	5,276,102	892,711	88	5,034,952	4,894,737	394,386	604,679	5,255,079	892,624
Petroleum refining and related industries.....	1,259	45,013,925	44,821,388	1,772,022	2,657,393	51,109,713	3,512,034	927	43,729,021	40,601,742	1,702,720	2,689,362	49,827,315	3,409,415
Petroleum refining.....	399	12,423,925	12,352,523	592,129	1,073,608	13,494,765	3,382,790	202	42,399,473	39,313,204	1,673,238	2,621,863	48,906,363	3,286,066
Petroleum refining, without extraction.....	279	4,003,369	3,931,128	58,307	45,860	4,365,667	1,877,089	113	1,725,459	1,693,872	46,422	61,596	1,251,951	170,274
Integrated petroleum refining and extraction.....	120	4,003,369	3,856,472	166,896	2,566,269	4,877,933	3,195,701	89	4,076,451	3,761,932	1,626,816	2,560,247	47,654,412	3,115,792
Miscellaneous petroleum and coal products.....	860	1,400,669	1,364,788	49,499	65,264	964,755	129,244	725	1,323,548	1,288,538	46,924	67,519	920,952	123,349
Rubber and miscellaneous plastics products.....	4,345	8,893,039	8,704,428	521,412	521,412	6,244,181	1,232,731	2,781	8,144,035	7,964,766	271,918	575,608	5,762,792	1,411,373
Tires and inner tubes.....	96	5,042,431	4,910,519	186,495	340,952	3,751,505	997,052	73	4,966,677	4,835,582	183,957	342,707	3,690,202	984,192
Rubber products, except tires and inner tubes.....	951	1,914,968	1,879,455	50,430	112,987	2,492,686	293,815	740	1,777,286	1,739,049	46,366	119,591	1,288,899	273,673
Miscellaneous plastics products.....	3,298	1,935,924	1,914,454	60,513	67,473	1,125,440	232,864	1,968	1,406,072	1,390,135	11,310	11,310	783,691	153,508
Leather and leather products.....	3,030	4,963,070	4,917,463	55,341	151,179	2,505,485	797,324	2,107	4,197,426	4,158,926	43,370	184,236	2,097,855	639,666
Footwear, except rubber.....	944	3,050,455	3,020,391	32,109	103,373	1,582,736	498,429	613	2,547,955	2,522,134	24,896	116,687	1,344,644	402,316
Leather tanning and finishing.....	2,086	1,912,615	1,874,770	23,232	47,806	922,747	238,895	1,494	1,649,471	1,636,792	18,474	67,549	753,211	237,350
Products, not elsewhere classified.....	8,982	12,440,295	11,874,770	566,614	955,655	10,309,435	1,538,914	5,595	11,647,480	10,917,480	539,066	1,024,469	9,360,287	1,413,131
Stone, clay, and glass products.....	702	3,076,460	3,010,757	139,843	317,527	2,584,324	503,101	465	2,941,223	2,880,425	133,203	330,173	2,433,050	477,896
Cement, hydraulic.....	143	1,076,522	1,061,508	118,122	139,053	1,345,502	147,219	76	1,052,270	1,037,361	111,893	147,412	1,721,837	171,175
Structural clay products.....	681	1,466,754	1,432,401	40,234	69,923	8585								

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, 8Y INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income							Returns with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Net income (less deficit) (Thousands of dollars)	Total assets (Thousands of dollars)	Inventory, end-of-year (Thousands of dollars)	Number of returns	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Net income (Thousands of dollars)	Total assets (Thousands of dollars)	Inventory, end-of-year (Thousands of dollars)
Manufacturing—Continued														
Primary metal industries.....	4,336	28,684,294	28,477,421	1,479,688	1,769,632	30,079,653	5,683,662	3,214	26,976,187	26,584,085	1,407,748	1,851,446	28,554,044	5,339,192
Blast furnaces, steel works, and iron and steel foundries and forges.....	1,385	18,463,222	18,173,589	1,093,832	1,350,572	20,374,839	3,777,709	1,012	17,644,276	17,362,185	1,053,885	1,379,268	19,370,192	3,597,618
Smelting, refining, rolling, drawing, and alloying of nonferrous metals, including foundries and forges.....	2,241	9,463,462	9,359,511	353,983	372,620	9,122,173	1,750,604	1,730	8,495,170	8,397,545	328,367	417,035	8,488,278	1,607,140
Miscellaneous primary metal industries.....	642	825,937	813,865	29,267	41,491	499,778	128,313	429	708,474	697,253	22,997	49,997	418,156	110,067
Primary metal industries not allocable.....	68	131,673	130,456	2,606	4,949	82,863	27,051	43	128,267	127,102	2,499	5,146	77,418	24,567
Fabricated metal products, except machinery and transportation equipment.....	19,271	22,868,227	22,542,985	600,577	1,152,871	14,140,070	3,667,791	13,313	20,276,130	19,987,484	539,742	1,308,572	12,530,620	3,234,577
Metal cans.....	130	2,457,776	2,438,073	124,113	101,976	1,853,963	387,171	85	2,448,750	2,428,750	129,749	1,022,296	1,838,863	385,554
Outlay, hand tools, and general hardware.....	1,416	1,979,099	1,916,151	47,615	200,734	1,340,835	384,393	1,048	1,847,447	1,806,414	45,263	206,078	1,254,449	353,309
Heating apparatus (except electric) and plumbing fixtures.....	1,191	2,351,621	2,312,127	50,477	137,267	1,417,455	413,827	841	2,178,903	2,142,834	47,289	147,060	1,314,788	377,848
Fabricated structural metal products.....	5,437	5,958,862	5,862,038	113,711	194,577	3,523,347	942,192	628	4,891,938	4,807,436	92,887	260,051	2,558,300	757,719
Screw machine products, and bolts, nuts, screws, rivets and washers.....	1,690	1,685,026	1,662,793	50,614	107,907	1,034,510	261,449	1,281	1,504,747	1,484,475	46,007	115,177	937,433	237,713
Metal stamping and metal coating and engraving.....	3,956	3,183,752	3,146,337	89,194	142,556	1,870,856	415,746	2,761	2,814,521	2,781,079	78,309	162,161	1,659,638	363,836
Metal stamping.....	1,803	2,488,069	2,458,075	66,906	112,372	1,599,931	377,405	1,286	2,238,411	2,211,411	61,919	122,312	1,388,309	328,941
Metal coating and engraving.....	2,153	695,683	688,262	21,288	30,184	330,923	38,341	1,475	576,110	569,616	16,390	38,849	271,329	31,891
Fabricated wire products and miscellaneous fabricated metal products.....	5,245	4,982,891	4,919,579	120,369	257,262	2,931,801	822,880	3,549	4,329,461	4,278,859	101,064	303,778	2,509,991	704,782
Fabricated metal products not allocable.....	206	269,235	265,887	5,484	10,592	1,671,303	35,534	120	260,930	257,637	5,174	11,971	1,381,816	31,816
Machinery, except electric.....	19,306	30,748,128	30,024,435	1,050,879	2,418,760	24,014,460	6,664,388	13,303	27,718,061	27,033,408	958,489	2,627,082	21,572,312	5,917,337
Engines and turbines.....	63	985,281	975,244	30,920	75,476	634,959	189,496	36	929,339	919,865	29,811	83,215	685,930	176,911
Power machinery and equipment.....	984	4,323,151	4,229,271	126,092	193,143	3,383,781	1,117,983	692	3,647,164	3,563,113	109,559	208,351	2,730,386	896,264
Construction, mining, materials handling machinery and equipment.....	1,422	5,104,594	4,977,403	132,253	492,798	4,205,898	1,299,165	1,047	4,847,324	4,724,168	125,229	495,322	4,032,381	1,236,478
Metalworking machinery and equipment.....	5,043	4,433,796	4,370,302	121,139	286,714	3,129,445	899,022	3,745	4,000,702	3,944,257	106,766	313,556	2,814,530	810,463
Special industry machinery and equipment, except metalworking.....	2,547	3,697,971	3,519,670	102,788	208,371	3,150,577	823,701	1,816	3,290,570	3,123,506	92,445	233,117	2,769,555	713,432
General industrial machinery and equipment.....	2,100	3,970,031	3,899,830	102,114	328,328	2,759,334	829,312	1,291	3,581,714	3,518,976	95,794	295,960	2,463,976	739,405
Office, computing, and accounting machines.....	289	3,994,351	3,858,498	364,153	664,153	3,938,418	793,617	98	3,772,876	3,643,961	31,932	676,032	3,768,985	725,644
Service industry machines.....	987	1,733,290	1,733,402	35,005	77,615	1,142,482	323,853	635	1,585,621	1,550,913	30,018	113,198	1,004,261	284,261
Miscellaneous machinery, except electrical.....	5,785	1,951,113	1,932,292	61,595	83,393	1,128,436	235,556	3,885	1,599,901	1,586,036	47,634	122,005	901,870	197,156
Machinery, except electric, not allocable.....	86	524,550	508,103	19,610	18,769	1,561,082	152,483	58	463,553	449,741	18,001	23,226	522,086	137,253
Electrical machinery, equipment, and supplies.....	9,140	21,997,434	27,547,085	90,029	1,609,793	18,830,741	3,301,417	5,247	25,607,639	25,261,768	606,384	1,798,169	17,138,301	4,724,971
Electrical industrial equipment, and transmission and distribution equipment.....	2,689	14,985,752	14,760,749	373,262	1,102,980	9,871,639	2,650,317	1,465	13,736,259	13,533,427	337,887	1,166,973	8,983,423	2,323,091
Electrical transmission and distribution equipment.....	645	6,497,371	6,404,306	176,105	583,084	4,111,951	1,036,319	423	6,214,722	6,124,604	18,087	596,377	3,915,923	960,767
Electrical industrial apparatus.....	751	1,433,690	1,421,299	39,449	107,259	967,007	231,564	392	1,277,176	1,266,033	30,841	122,309	843,891	242,975
Household appliances.....	565	3,391,786	3,368,925	72,301	231,891	2,562,181	739,297	333	3,239,822	3,178,349	70,154	248,273	2,462,716	696,458
Radio and TV receiving sets, except communication types.....	728	3,662,905	3,606,219	91,408	174,146	2,230,480	582,837	317	3,004,539	2,964,441	69,605	199,614	1,754,953	422,891
Communication equipment and electronic components and accessories.....	3,920	7,599,543	7,461,199	171,411	253,793	5,439,785	1,520,659	2,146	6,751,252	6,620,891	147,314	363,793	4,787,956	1,329,835
Communication equipment.....	572	3,227,867	3,163,175	53,117	133,024	2,487,557	603,383	338	3,064,119	3,000,935	49,462	146,779	2,346,413	550,564
Electronic components and accessories.....	3,348	4,371,676	4,298,024	118,293	120,769	2,952,228	917,276	1,788	3,687,133	3,628,956	97,852	216,886	2,432,543	779,271
Electric lighting and wiring equipment, except insulated wire.....	1,419	1,541,045	1,523,174	25,808	85,498	811,646	273,772	1,008	1,416,376	1,399,047	23,614	95,450	744,408	247,543
Electrical machinery, equipment, and supplies, not elsewhere classified.....	1,020	1,296,741	1,263,192	26,431	103,598	854,814	259,312	600	1,195,288	1,163,546	24,394	108,090	778,510	227,259
Electrical machinery, equipment, and supplies not allocable.....	92	2,574,353	2,538,771	73,116	63,924	1,852,877	597,697	28	2,571,438	2,535,857	73,075	64,677	1,843,944	597,243
Transportation equipment.....	4,551	53,588,173	52,689,972	1,277,688	5,781,992	33,942,880	8,807,398	2,743	51,594,134	50,785,154	1,227,697	5,971,539	32,665,430	8,404,142
Motor vehicles and motor vehicle equipment.....	2,052	32,946,356	32,341,621	900,787	4,956,611	22,067,122	4,106,593	1,598	32,176,650	31,789,081	872,045	5,931,494	21,941,501	3,933,536
Motor vehicle parts and accessories.....	654	27,882,839	27,384,606	762,839	4,956,803	18,800,543	3,244,646	457	27,341,077	26,813,671	742,776	5,845,571	18,437,866	3,127,866
Motor vehicles.....	1,408	5,683,941	5,617,015	137,948	395,803	3,666,579	859,947	901	4,835,573	4,775,190	129,269	409,923	3,056,682	805,670
Transportation equipment, except motor vehicles.....	2,539	20,611,817	20,348,351	376,821	855,381	11,875,758	4,707,805	1,385	19,471,434	19,176,993	352,652	920,045	11,424,129	4,470,606
Aircraft, and guided missiles and space vehicles.....	775	16,728,677	16,527,270	277,924	622,660	9,124,963	4,154,972	452	15,933,269	15,756,553	266,113	729,032	8,837,340	3,986,306
Aircraft, and complete guided missiles and space vehicles.....	121	11,526,793	11,421,715	165,718	465,543	6,267,797	3,245,540	43	11,065,241	10,975,227	160,438	483,902	6,058,249	3,149,043
Aircraft parts, and guided missile and space vehicle subassemblies.....	654	5,101,884	5,095,555	112,216	227,117	3,057,176	907,522	409	4,868,028	4,777,326	109,675	245,130	2,779,091	837,263
Ship and boat building, and repair.....	908	1,153,781	1,149,743	24,604	79,743	723,284	149,612	471	898,520	888,726	17,395	37,569	533,422	113,652
Repaired equipment, including street cars.....	84	1,588,644	1,549,935	62,045	92,564	1,413,028	465,109	69	1,558,065	1,519,729	61,360	94,632	1,392,856	259,588
Transportation equipment, not elsewhere classified.....	682	1,131,053	1,117,365	12,238	50,414	434,478	134,103	393	1,027,630	1,015,085	10,784	56,812	360,510	111,060

Footnote: at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income					Returns with net income					Inventory, end-of-year (thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	Number of returns	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Depreciation (thousand dollars)	Net income (less deficit) (thousand dollars)	Total assets (thousand dollars)	Inventory, end-of-year (thousand dollars)	Number of returns	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Inventory, end-of-year (thousand dollars)
Manufacturing—Continued											
Scientific instruments; photographic equipment; watches and clocks.....	3,968	7,903,429	7,750,967	297,594	737,160	6,172,647	1,620,852	2,673	7,475,825	7,324,521	1,518,782
Scientific and mechanical measuring instruments.....	1,664	3,954,211	3,885,542	136,007	234,301	2,885,407	871,933	1,058	3,797,617	3,728,139	1,378,500
Optical, medical, and optician's goods.....	1,814	1,639,571	1,602,749	40,073	127,722	1,132,169	325,127	1,353	1,505,307	1,472,704	1,048,468
Photographic equipment and supplies.....	426	1,871,916	1,823,913	113,931	349,167	1,841,481	305,576	209	1,742,749	1,698,462	1,724,858
Watches and clocks.....	64	442,731	437,763	7,383	25,970	313,590	118,616	53	430,152	425,216	109,605
Jewelry and silversmiths.....	1,374	855,024	858,633	10,005	39,090	512,031	202,007	1,064	797,783	792,470	186,233
Toys and sporting goods.....	1,934	1,859,639	1,782,369	29,319	72,335	1,515,143	1,448,940	2,733	1,515,143	1,448,940	1,273,126
Ordnance, except guided missiles.....	124	230,935	222,043	7,234	20,121	1,197,613	465,481	1,033	1,871,068	1,770,293	43,872
Costume jewelry.....	540	183,472	182,834	2,382	1,822	95,922	27,052	277	99,030	98,640	58,590
Manufacturing industries, not elsewhere classified.....	5,800	3,781,598	3,721,504	81,971	212,250	2,332,541	605,141	3,364	3,315,357	3,263,761	2,038,127
Manufacturing not allocable.....	985	274,658	270,521	7,091	14,373	245,716	50,908	382	253,319	249,451	175,861
Transportation, communication, electric, gas, and sanitary services.....	56,291	77,870,156	75,710,896	7,345,749	8,925,311	167,378,591	3,309,734	35,164	70,164,258	68,224,129	2,992,566
Transportation.....	43,507	35,993,106	34,526,146	2,744,545	1,466,486	53,540,613	952,413	27,056	29,239,136	27,977,811	696,134
Railroad transportation, terminals, and related services.....	569	11,642,134	10,903,263	1,006,727	579,182	32,852,185	432,206	326	10,099,583	9,432,701	368,401
Motor freight transportation and warehousing, terminals, and related services.....	22,645	10,923,684	10,705,861	584,773	294,297	5,382,848	137,001	14,596	8,650,465	8,485,372	18,945
Water transportation, terminals, and related services.....	4,783	3,463,415	3,280,684	223,183	150,923	4,112,746	26,156	2,804	2,793,832	2,639,029	3,188,097
Air transportation, terminals, and related services.....	2,146	4,643,807	4,441,199	521,307	118,225	4,481,561	164,040	919	3,398,220	3,214,005	114,789
Other transportation.....	13,364	5,320,066	5,195,139	408,555	323,859	6,711,273	193,010	8,411	4,297,036	4,206,704	80,035
Local, suburban, and intercity passenger transportation, terminals, and related services.....	7,434	2,073,538	2,018,848	145,871	96,503	1,823,816	31,141	5,013	1,682,516	1,644,352	25,549
Pipe line transportation, terminals, and related services.....	397	985,713	968,180	133,422	172,102	2,777,640	127,757	192	919,186	906,754	23,256
Miscellaneous transportation services.....	5,533	2,260,815	2,208,111	126,262	55,254	2,109,817	34,112	3,206	1,695,334	1,655,598	31,230
Communication services.....	6,855	18,559,862	18,253,571	1,781,294	3,614,823	39,454,617	1,010,891	4,291	18,084,024	17,753,495	972,545
Telephone communications (wire or radio).....	2,544	15,416,114	15,187,896	1,662,420	3,311,153	35,114,797	924,950	1,901	13,569,963	13,169,920	911,848
Telegraph communications (wire or radio).....	50	363,017	360,690	51,468	11,929	675,114	53,320	1,901	79,120	77,358	7,386
Radio and television broadcasting.....	3,497	2,617,746	2,586,229	110,441	314,687	2,166,834	51,423	1,914	2,506,302	2,429,377	50,743
Communication services, not elsewhere classified.....	964	108,955	104,366	17,555	912	156,834	11,123	1,914	71,424	69,198	2,368
Electric, gas, and sanitary services.....	5,929	23,317,188	22,931,179	3,844,002	3,844,002	74,383,160	1,346,430	3,817	22,871,098	22,492,823	1,323,887
Electric and gas companies and systems.....	1,680	22,766,173	22,398,834	2,755,907	2,755,907	72,043,170	1,311,048	1,298	22,380,841	22,018,425	731,094,746
Gas companies and systems.....	276	7,662,098	7,547,156	1,130,447	1,088,196	30,213,033	463,465	2,47	7,633,925	7,512,821	1,309,559
Gas companies and systems.....	1,219	8,219,548	8,017,658	700,815	842,775	18,448,479	469,696	939	7,870,337	7,619,986	456,512
Combination companies and systems—gas, electric, or other services.....	185	6,884,527	6,834,020	924,645	1,235,243	23,381,658	397,887	112	6,876,579	6,826,180	393,369
Water supply and other sanitary services.....	4,249	551,015	532,345	64,003	65,788	2,340,191	15,382	2,519	490,257	474,398	14,328
Wholesale and retail trade.....	403,434	308,840,600	302,904,109	2,546,398	5,350,003	104,743,403	32,516,935	257,292	266,715,320	261,697,413	27,094,226
Wholesale trade.....	137,616	147,461,944	145,111,971	830,328	2,473,217	47,336,791	13,632,674	94,214	129,000,531	126,983,084	11,978,471
Motor vehicles and automotive equipment.....	2,403	9,188,033	9,086,947	32,607	215,559	2,295,053	910,582	3,763	8,369,116	8,282,193	758,669
Drugs, chemicals, and paints.....	3,822	5,677,742	5,600,068	23,921	158,104	1,650,393	430,238	3,764	5,661,575	5,590,984	384,675
Dry goods and apparel.....	8,022	6,267,753	6,185,327	15,160	105,550	2,415,629	782,178	5,414	6,455,486	6,380,855	663,503
Groceries and related products.....	15,658	28,591,850	28,252,645	142,713	208,454	5,379,629	1,577,521	10,621	24,256,046	23,969,964	1,346,656
Meat and meat products.....	2,305	3,345,948	3,332,639	12,416	31,553	5,547,564	116,686	1,628	2,871,663	2,860,333	92,896
Groceries and related products, except meat and meat products.....	13,353	25,245,902	24,919,956	130,297	176,901	4,832,065	1,460,835	8,993	21,384,383	21,109,631	1,253,760
Farm products—raw materials.....	5,886	13,361,708	13,132,559	74,664	119,562	3,604,379	1,138,004	4,143	11,535,499	11,314,365	949,193
Electrical goods.....	8,089	8,437,980	8,335,146	28,154	119,012	2,869,671	1,030,659	1,413	7,082,774	7,010,302	815,021
Hardware, and plumbing and heating equipment and supplies.....	7,874	6,471,219	6,378,420	34,880	113,936	2,631,454	999,229	5,670	5,713,732	5,634,980	853,657
Machinery, equipment, and supplies.....	19,871	13,001,239	12,949,431	114,816	400,810	6,060,243	1,776,672	13,875	11,382,186	10,980,841	1,495,860
Machinery, equipment, and supplies.....	3,307	6,167,604	5,896,706	46,684	129,308	2,611,433	744,275	2,415	5,381,608	5,316,426	670,628
Petroleum bulk stations and terminals.....	4,797	6,134,537	5,959,969	84,746	146,076	2,688,602	243,833	3,783	5,685,168	5,523,527	227,127
Alcoholic beverages.....	3,381	8,590,394	8,552,971	25,768	145,115	2,501,905	389,859	2,354	8,044,489	8,011,773	716,667
Paper and its products.....	3,381	8,590,394	8,552,971	25,768	145,115	2,501,905	389,859	2,354	8,044,489	8,011,773	716,667
Lumber and construction materials.....	7,791	6,910,426	6,820,469	16,932	84,990	1,276,809	329,965	2,354	3,487,156	3,432,201	1,183,176
Wholesale trade, not elsewhere classified.....	31,614	24,114,370	23,743,112	45,863	101,358	5,989,997	589,997	5,408	5,922,524	5,830,997	496,190
Wholesale trade not allocable.....	3,552	909,740	879,728	6,685	8,756	2,654,238	2,066,965	20,879	20,864,536	20,568,157	1,845,213
Retail trade.....	27,383	157,044,641	155,555,461	1,672,419	2,783,025	55,499,993	18,259,788	158,161	133,874,777	130,962,166	15,003,279
Building materials, hardware, and farm equipment.....	26,828	10,008,731	9,797,180	99,841	171,390	4,993,182	1,902,955	17,217	8,180,987	8,047,728	1,467,738
Building materials dealers.....	15,817	5,404,129	5,371,008	71,766	121,715	3,256,508	1,007,871	10,355	5,385,508	5,274,644	2,883,703
Hardware stores.....	6,510	1,442,719	1,416,699	12,608	18,107	790,143	333,226	3,756	1,080,711	1,061,775	594,028
Farm equipment dealers.....	4,501	2,061,865	2,009,473	15,467	31,368	946,355	534,858	3,106	1,714,768	1,671,303	767,675

Footnote at end of table.

ACTIVE CORPORATION RETURNS

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income						Returns with net income							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade--Continued														
Retail trade--Continued														
General merchandise stores.....	16,930	31,843,426	30,630,043	467,857	1,022,967	16,818,144	4,765,318	10,638	28,089,354	27,027,860	406,037	1,148,443	14,959,858	4,135,894
Department stores.....	4,165	22,672,428	21,675,800	284,779	853,795	12,130,225	3,377,112	4,980	21,069,373	20,153,079	269,876	914,967	11,396,433	3,300,410
Variety stores.....	2,898	9,560,463	4,475,424	99,456	93,019	4,321,124	3,371,771	1,839	3,428,604	3,356,432	75,078	113,874	1,815,832	616,956
Mail order houses.....	1,358	1,441,238	1,194,577	5,004	21,100	844,975	98,387	675	80,075	768,008	3,106	29,330	569,605	59,381
General merchandise stores, not elsewhere classified.....	8,509	3,366,297	3,283,742	78,418	55,053	1,460,800	452,148	5,144	4,790,302	2,730,321	61,887	90,272	1,178,828	369,245
Food stores.....	18,211	37,438,097	37,172,901	371,087	557,586	7,068,320	2,205,236	11,227	33,674,697	33,442,901	327,773	655,013	6,288,443	1,985,370
Automotive dealers and gasoline service stations.....	42,200	39,611,271	38,940,202	381,084	406,393	9,117,441	4,088,660	27,870	33,193,282	33,650,537	156,509	536,157	7,688,297	3,380,570
Automobile and truck dealers.....	26,222	34,721,771	33,716,771	124,745	361,475	7,095,972	3,428,897	18,459	30,205,752	29,717,238	110,204	437,759	6,105,447	1,897,189
Gasoline service stations.....	6,948	2,293,520	2,260,918	27,533	24,857	697,987	106,184	3,872	1,622,366	1,596,978	20,578	37,031	513,706	79,732
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	9,030	3,045,901	2,962,513	37,563	20,061	1,378,482	553,579	5,519	2,365,164	2,306,046	25,727	61,367	989,544	403,649
Apparel and accessory stores.....	29,765	9,499,379	9,219,126	88,302	159,438	4,361,420	1,766,171	18,905	7,459,390	7,243,337	64,094	258,879	3,355,666	1,302,963
Furniture, home furnishings, and equipment stores.....	34,823	6,820,989	6,454,090	57,606	93,083	3,784,236	1,302,883	17,524	5,392,975	4,983,543	43,276	170,067	2,962,185	910,401
Eating and drinking places.....	42,284	7,105,710	6,950,773	20,736	90,128	2,888,463	196,721	20,350	4,674,339	4,667,600	127,934	199,177	1,909,185	142,838
Drug stores and proprietary stores.....	13,319	4,646,790	4,572,338	50,164	109,273	1,684,519	775,028	9,552	3,381,891	3,313,498	41,560	129,482	1,416,161	635,386
Liquor stores.....	6,016	1,289,981	1,281,233	12,033	13,707	407,077	160,086	3,876	997,572	991,525	8,209	22,678	305,357	127,315
Jewelry stores.....	4,542	1,004,192	925,647	8,532	18,879	859,469	329,967	2,870	708,190	657,084	5,821	31,611	597,594	233,038
Retail trade, not elsewhere classified.....	31,549	7,604,166	7,446,906	122,577	137,330	3,373,678	884,903	19,780	6,177,243	6,047,987	96,347	213,289	2,674,345	673,765
Retail trade not allocable.....	916	171,965	165,032	2,843	3,031	79,058	18,155	369	147,857	141,841	2,004	4,775	54,278	15,203
Wholesale and retail trade not allocable.....	8,435	4,334,015	4,236,677	45,651	93,761	1,916,619	588,473	4,910	3,837,012	3,752,163	39,529	114,990	1,650,830	512,476
Finance, insurance, and real estate.....	375,975	93,342,867	56,045,458	2,493,278	8,362,346	825,434,795	216,311	232,665	78,950,254	45,252,976	1,767,237	9,852,919	739,064,368	111,919
Banks and trust companies.....	15,052	16,431,072	2,120,826	360,580	2,421,277	373,935,524	-	13,699	15,443,629	2,047,683	346,068	2,468,935	353,095,128	-
Mutual savings banks.....	535	2,378,230	92,927	18,023	60,268	50,265,532	-	452	1,721,382	68,100	13,188	73,975	36,391,890	-
Banks and trust companies, except mutual savings banks.....	14,517	14,052,842	2,027,899	342,557	2,361,009	323,670,022	-	13,247	13,722,047	1,979,383	332,880	2,394,960	316,703,238	-
Credit agencies other than banks.....	49,099	10,983,352	2,960,506	126,988	1,022,261	157,488,870	31,867	32,139	9,650,918	2,558,376	104,537	1,199,406	138,455,404	11,139
Savings and loan associations.....	6,637	5,763,974	2,458,174	70,980	248,174	19,182,111	3,061	3,061	4,377,347	370,620	272,171	59,595	90,788,191	2,761
Personal credit agencies.....	15,364	2,665,902	1,026,759	25,102	43,167	2,182,133	3,375	10,857	2,478,747	950,781	22,032	477,651	21,826,506	44
Business credit agencies.....	3,663	1,339,744	811,508	16,040	236,386	15,979,132	1,697	2,527	1,846,607	758,090	8,794	254,267	15,107,106	44
Loan correspondents and brokers, and other credit agencies.....	4,369	758,819	475,953	9,027	73,777	8,530,989	9,912	3,124	680,036	422,865	7,565	89,183	7,807,890	8,197
Credit agencies and finance not allocable.....	19,066	456,923	190,789	11,839	32,137	4,644,299	16,963	10,590	266,181	56,020	6,591	156,134	2,905,711	137
Security and commodity brokers, dealers, exchanges, and services.....	3,472	1,239,026	396,086	10,810	125,823	6,894,446	512	1,979	1,026,201	351,115	8,534	157,536	5,592,485	512
Holding and other investment companies.....	21,757	3,033,758	281,561	34,349	2,050,850	38,070,338	16,016	12,984	2,814,453	224,316	24,585	2,140,183	34,615,610	9,695
Regulated investment companies.....	323	1,561,496	75	156	1,391,902	23,574,720	-	305	1,558,435	75	142	1,393,283	23,485,706	-
Real estate investment trusts, 1960 Act.....	102	40,184	17,861	7,598	7,155	461,543	-	56	28,620	14,912	4,370	8,135	325,706	-
Small business investment companies, 1958 Act.....	704	46,531	10,430	506	13,449	619,011	1,249	207	16,304	1,302	355	2,769	210,443	-
Other holding and investment companies.....	20,628	1,385,547	253,195	26,089	665,242	15,415,064	14,767	14,416	1,211,094	208,027	19,718	735,996	10,593,900	9,695
Insurance carriers.....	4,697	47,863,554	39,557,522	253,778	1,633,727	180,718,423	11,852	2,618	49,013,008	37,459,444	220,828	1,992,554	165,682,721	11,630
Life insurance.....	1,656	29,974,814	23,143,045	177,352	1,403,842	143,364,110	-	784	28,624,271	22,022,405	163,945	1,497,074	139,756,291	-
Mutual insurance, except life or marine, and certain fire or flood insurance companies.....	1,212	5,189,114	4,895,911	33,907	110,842	8,444,932	-	679	1,978,401	1,858,991	8,355	39,509	3,540,553	-
Other insurance companies.....	1,829	1,697,166	1,163,566	52,519	331,308	28,909,381	11,852	1,155	9,410,336	8,578,348	43,528	455,971	22,385,877	11,630
Insurance agents, brokers, and service.....	23,182	2,547,559	2,136,823	34,771	141,220	2,832,465	207	15,410	1,846,285	1,596,141	27,798	179,036	2,210,967	198
Real estate.....	258,116	11,487,746	8,432,134	1,672,002	997,188	65,474,699	155,857	153,816	8,155,760	5,856,101	1,034,887	1,715,279	39,432,053	78,745
Real estate, except lessors of real property other than buildings.....	251,889	11,095,635	8,288,330	1,639,657	924,580	62,430,501	152,768	150,027	7,915,226	5,771,238	1,016,823	1,620,349	37,856,056	76,935
Real estate operators (except developers) and lessors of buildings.....	181,745	7,841,757	6,842,163	1,517,543	652,018	47,189,931	67,029	111,978	1,387,501	4,615,940	938,184	1,106,258	28,660,489	31,309
Real estate subdividers, developers, and operative builders.....	46,514	1,805,609	189,648	87,698	166,924	12,339,932	21,415	25,520	1,355,305	149,581	51,443	369,661	1,141,435	14,119
Agents, brokers, and managers.....	13,929	965,950	855,954	24,776	58,518	1,412,007	40,467	8,170	731,785	657,723	17,434	80,925	1,071,578	21,871
Title abstract companies.....	1,577	143,079	133,968	2,924	19,310	254,697	164	1,023	134,206	125,297	2,699	20,392	246,643	164
Combinations of real estate, insurance, loan, and law offices.....	8,124	331,240	266,597	9,001	27,730	1,283,933	24,693	3,336	286,029	222,697	7,058	43,163	736,451	9,472
Lessors of real property other than buildings.....	6,227	392,111	143,804	32,345	72,608	2,994,199	3,089	3,789	240,254	84,863	18,064	94,880	1,575,397	1,810
Lessors of mining, oil, and similar property.....	1,970	248,462	60,575	9,671	51,887	1,063,962	1,311	1,384	147,224	61,909	4,327	61,909	631,992	842
Lessors of railroad property.....	115	45,974	18,483	10,017	6,591	1,140,451	933	86	24,981	12,094	3,872	7,470	345,456	605
Lessors of real property other than buildings, not elsewhere classified.....	4,142	98,275	64,746	12,657	14,130	792,786	425	2,319	68,329	42,162	9,865	25,501	578,849	363

Footnote at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income						Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
Services.....	1,376	31,614,898	30,018,042	2,212,270	901,109	27,526,328	1,318,901	85,887	24,250,422	23,100,939	1,419,733	1,619,972	18,213,658	871,365
Hotels, rooming houses, camps, and other lodging places.....	5,510	3,292,863	2,977,420	287,675	122,868	5,533,389	70,023	6,520	1,855,234	1,677,131	150,467	119,195	2,721,728	37,891
Personal services.....	7,125	3,906,421	3,846,374	184,747	111,957	2,266,820	137,059	14,498	3,068,008	3,020,297	131,893	169,543	1,744,523	109,540
Laundries, laundry services, cleaning and dyeing plants.....	15,165	2,599,638	2,560,543	130,576	62,227	1,429,158	87,866	7,249	2,066,052	2,035,169	90,837	102,960	1,088,959	71,513
Photographic studios, including commercial photography.....	1,983	769,537	263,839	7,056	3,742	124,827	14,335	1,107	179,108	178,109	4,682	7,814	78,590	10,246
Beauty and barber shops, and miscellaneous personal services.....	9,977	1,041,246	1,021,992	47,115	45,988	712,835	34,858	6,142	822,848	807,019	36,374	58,769	576,974	27,781
Business services.....	44,353	11,038,594	10,586,372	553,258	427,403	7,803,017	315,773	25,517	9,490,512	9,120,685	393,785	588,945	6,115,470	267,175
Advertising.....	7,706	4,547,814	4,475,430	47,713	147,809	1,791,306	57,592	4,754	4,186,082	4,125,727	31,243	168,546	1,491,929	50,884
Services to dwellings and other buildings, and miscellaneous business services.....	36,647	6,490,780	6,110,942	505,545	279,594	6,011,711	258,181	20,763	5,304,430	4,994,958	362,542	420,399	4,623,541	216,291
Automobile and other repair services.....	5,435	3,463,425	3,276,303	519,161	101,204	3,140,432	184,646	14,715	2,604,059	2,454,537	414,014	153,267	2,394,405	138,236
Automobile parking, repair, and services.....	17,912	2,594,293	2,418,959	500,706	84,061	2,790,297	103,732	10,334	1,947,848	1,806,951	400,902	125,384	2,127,288	75,674
Repair services, except automobile.....	7,523	869,132	857,344	18,455	17,143	350,135	80,914	4,381	656,211	647,586	13,112	27,883	267,117	62,562
Motion pictures.....	7,242	2,594,509	2,377,182	329,236	89,386	2,855,968	459,846	3,780	1,837,163	1,654,525	139,614	171,956	1,855,484	225,127
Motion picture production, distribution, and related services.....	3,272	1,806,783	1,706,409	286,316	45,502	1,927,714	455,959	1,470	1,216,298	1,139,151	106,003	119,227	1,099,024	222,805
Motion picture theaters.....	3,970	787,726	670,773	42,920	43,884	928,254	3,887	2,310	620,865	515,374	33,611	52,729	756,460	2,322
Amusement and recreation services, except motion pictures.....	19,911	2,776,192	2,555,681	238,506	32,752	3,248,199	43,046	7,369	1,793,562	1,669,453	121,022	175,825	1,647,315	24,727
Medical services.....	6,864	1,501,712	1,481,407	43,582	33,382	915,294	16,052	4,190	1,184,684	1,169,828	30,416	58,475	560,643	10,300
Educational services.....	2,976	351,399	336,078	10,635	9,813	204,183	7,484	1,391	250,989	241,032	6,266	18,309	121,311	4,861
Legal services.....	94	127,172	120,795	1,364	17,348	49,196	92	92	127,139	120,763	1,363	17,349	49,190	1,579
Services, not elsewhere classified.....	15,256	2,562,611	2,460,430	44,106	100,732	1,509,830	83,393	7,615	2,039,072	1,972,638	30,893	147,108	1,003,589	51,929
Nature of business not allocable.....	7,906	127,551	115,449	4,015	19,198	305,089	13,859	1,504	66,137	58,258	1,440	6,272	100,911	5,519

*Deficit exceeds net income.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

	Item	All industrial groups	Major industrial group							Contract construction	Manufacturing	
			Agriculture, forestry, and fisheries	Mining				Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining		Total manufacturing	Food and kindred products
				Total mining	Metal mining	Coal mining						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	Number of returns, total.....	1,323,184	23,270	14,878	1,136	2,480	7,922	3,340	96,465	181,799	18,310	
2	With net income.....	808,042	12,237	6,994	217	1,108	3,697	1,972	56,726	119,573	12,419	
3	Without net income.....	515,142	11,033	7,884	919	1,372	4,225	1,368	39,739	62,226	5,891	
(Thousand dollars)												
4	Total assets.....	1,480,225,694	5,945,592	17,341,228	4,563,799	2,342,096	7,699,671	2,735,662	21,380,805	310,189,863	27,441,073	
5	Cash.....	108,752,417	358,295	1,150,332	230,783	142,191	530,651	246,707	2,151,895	17,463,145	1,997,405	
6	Notes and accounts receivable.....	339,115,638	751,597	2,616,421	446,527	398,557	1,340,665	430,672	7,348,602	57,063,151	4,908,495	
7	Less: Reserve for bad debts.....	8,413,891	10,246	14,580	924	2,299	5,979	5,378	60,492	1,160,077	98,696	
8	Inventories.....	106,332,545	711,262	947,840	364,681	70,489	305,196	207,474	2,634,428	64,663,275	6,582,679	
9	Investments in Government obligations.....	150,552,545	59,636	171,142	313,697	115,746	215,324	72,375	306,522	13,555,537	577,988	
10	Other current assets.....	21,960,519	103,216	393,544	201,149	42,038	76,879	73,478	2,152,398	5,985,894	607,121	
11	Loans to stockholders.....	2,379,096	44,078	46,328	26,789	4,709	13,099	1,731	103,358	247,534	28,075	
12	Other investments.....	382,312,254	676,811	2,204,499	609,890	337,525	961,429	295,655	1,781,121	40,218,838	2,727,903	
13	Depreciable assets.....	503,613,504	3,250,188	12,660,951	3,114,999	1,867,224	5,469,797	2,208,931	7,744,977	198,543,219	17,055,318	
14	Less: Accumulated depreciation.....	197,751,142	1,509,859	6,441,386	1,412,810	958,025	2,873,524	1,167,027	4,223,704	103,639,181	8,342,604	
15	Depletable assets.....	13,082,227	71,664	3,659,334	672,093	357,620	2,324,780	304,841	105,826	6,293,953	29,693	
16	Less: Accumulated depletion.....	5,128,653	19,141	1,753,594	340,561	134,827	1,162,503	115,703	28,915	2,530,901	6,903	
17	Land.....	25,882,420	1,276,636	301,296	45,396	35,704	132,553	87,643	619,319	4,628,319	603,449	
18	Intangible assets (amortizable).....	4,922,804	6,688	284,116	116,850	4,068	146,917	16,281	18,659	3,603,118	57,679	
19	Less: Accumulated amortization.....	2,615,500	2,242	64,238	22,850	1,107	35,383	4,898	7,294	2,124,312	20,722	
20	Other assets.....	35,228,911	177,009	603,223	198,090	62,483	259,770	82,880	734,105	7,378,351	734,193	
21	Total liabilities.....	1,480,225,694	5,945,592	17,341,228	4,563,799	2,342,096	7,699,671	2,735,662	21,380,805	310,189,863	27,441,073	
22	Accounts payable.....	94,937,832	473,463	1,342,828	237,693	192,707	697,916	214,512	5,269,151	31,533,818	2,883,932	
23	Mortgages, notes, and bonds payable in less than one year.....	68,771,349	874,790	781,403	81,138	113,029	442,786	144,450	2,467,812	12,157,742	1,601,354	
24	Other current liabilities.....	453,663,440	185,638	908,098	162,867	102,112	522,136	120,983	2,090,171	22,944,576	1,895,071	
25	Loans from stockholders.....	14,296,000	218,491	196,073	47,394	9,723	90,115	48,841	459,311	1,939,135	183,965	
26	Mortgages, notes, and bonds payable in one year or more.....	180,913,482	1,279,951	2,751,816	731,805	361,961	1,341,334	316,716	2,636,697	38,670,685	3,800,563	
27	Other liabilities.....	191,685,459	230,657	557,253	106,192	84,830	230,983	135,248	1,864,575	9,594,888	645,795	
28	Capital stock.....	154,495,008	1,617,688	2,867,346	804,536	313,024	1,176,669	573,117	2,670,444	54,326,652	5,147,396	
29	Paid-in or capital surplus.....	85,645,264	313,616	2,168,270	663,013	287,771	957,134	260,352	589,269	29,245,382	1,479,861	
30	Surplus reserves.....	20,596,459	49,523	189,161	54,890	49,308	38,315	46,648	96,631	4,150,944	309,536	
31	Earned surplus and undivided profits.....	215,221,401	701,775	5,578,980	1,674,271	827,631	2,202,283	874,795	3,236,744	106,026,041	9,493,600	
32	Total receipts.....	1,007,932,861	7,986,375	13,055,307	2,459,275	2,408,689	5,900,860	2,286,483	45,612,813	429,482,294	65,155,818	
33	Business receipts.....	948,790,180	7,492,590	12,448,085	2,361,901	2,327,099	5,542,834	2,216,251	44,731,260	419,324,291	64,383,406	
34	Interest on Government obligations:											
35	United States.....	3,628,284	1,580	19,964	8,116	3,548	6,862	1,438	6,408	345,361	16,835	
36	State and local.....	1,456,378	3,145	2,927	219	619	1,556	533	5,967	50,462	5,106	
37	Other interest.....	25,771,663	115,038	52,050	10,709	5,603	26,172	9,566	56,471	905,029	74,044	
38	Rents.....	4,276,659	79,589	50,061	5,650	6,403	25,607	12,401	216,918	875,804	68,732	
39	Royalties.....	1,151,066	29,662	69,984	5,610	3,100	58,092	3,182	5,253	582,636	30,171	
40	Net short-term capital gain reduced by net long-term capital loss.....	89,492	1,778	1,748	55	304	1,371	18	2,681	24,629	2,198	
41	Net long-term capital gain reduced by net short-term capital loss.....	3,942,974	89,106	131,320	8,761	25,193	88,323	9,043	111,158	1,100,311	56,343	
42	Net gain, noncapital assets.....	2,036,397	15,989	19,411	1,908	1,222	13,782	2,499	21,615	134,155	7,716	
43	Dividends, domestic corporations.....	3,591,534	11,348	56,741	25,186	12,393	16,343	2,819	15,866	1,193,193	32,092	
44	Dividends, foreign corporations.....	1,313,877	5,857	22,338	13,590	55	8,385	308	8,184	1,562,672	88,479	
45	Other receipts.....	11,379,357	140,693	180,678	17,570	23,150	111,533	28,425	431,032	3,383,751	390,696	
46	Total deductions.....	92,206,733	7,887,578	11,842,656	2,254,666	2,343,058	5,092,681	2,152,251	44,963,973	400,659,428	62,571,392	
47	Cost of sales and operations.....	672,223,525	5,684,850	7,295,434	1,475,343	1,705,504	2,789,315	1,325,272	37,716,865	295,223,422	48,753,442	
48	Compensation of officers.....	18,066,203	167,552	180,000	13,243	29,722	89,090	54,849	1,481,941	5,226,051	509,582	
49	Repairs.....	8,215,033	110,645	216,894	35,392	54,582	50,327	76,593	266,521	5,842,304	577,702	
50	Bad debts.....	3,539,920	18,872	28,946	1,024	3,402	18,285	6,235	83,849	733,073	68,895	
51	Rent paid on business property.....	12,036,821	132,528	93,257	5,635	12,638	53,468	21,516	240,017	3,327,498	332,636	
52	Taxes paid.....	27,081,675	140,808	342,603	81,915	68,056	124,024	68,608	787,595	12,798,142	2,338,156	
53	Interest paid.....	20,708,331	252,516	179,266	35,745	19,395	93,053	31,073	266,708	2,732,816	289,727	
54	Contributions or gifts.....	656,523	2,588	5,782	1,238	1,076	1,794	1,674	14,303	375,047	38,124	
55	Amortization.....	488,678	1,892	22,692	15,178	423	6,563	528	2,453	184,579	7,822	
56	Depreciation.....	29,545,082	248,318	842,167	165,223	140,472	357,508	178,964	815,536	13,035,351	1,211,048	
57	Depletion.....	4,076,380	11,429	1,054,868	186,134	63,008	708,604	97,122	10,179	2,587,179	7,402	
58	Advertising.....	11,032,077	25,991	25,156	1,342	2,447	13,536	7,831	98,842	5,992,536	1,637,442	
59	Pension, profit sharing, stock bonus, annuity plans.....	5,445,639	10,840	64,252	14,891	11,418	28,326	9,617	110,322	3,165,565	238,933	
60	Other employee benefit plans.....	3,413,151	7,962	93,659	7,506	69,324	6,910	9,919	155,410	2,168,962	183,426	
61	Net loss, noncapital assets.....	577,184	2,895	19,233	576	5,924	10,597	2,136	9,542	147,398	36,329	
62	Other deductions.....	135,100,511	1,067,892	1,371,543	214,281	155,667	741,281	260,314	2,903,890	47,119,802	6,380,726	
63	Total receipts less total deductions.....	5,726,128	98,797	1,212,651	204,609	65,631	808,179	134,232	648,340	28,822,866	2,584,426	
64	Includable income of controlled foreign corporations.....	4,297	-	6	-	-	6	-	-	3,817	181	
65	Net income (less deficit) (c2 plus c3 minus 35).....	4,274,041	95,652	1,209,730	204,390	65,012	806,629	133,699	642,873	28,776,221	2,579,501	
66	Net income.....	61,304,531	327,540	1,549,553	319,889	102,115	946,738	180,811	1,159,757	30,590,792	2,757,785	
67	Deficit.....	7,030,488	231,888	339,823	115,499	37,103	140,109	47,112	516,884	1,814,571	178,284	
68	Income subject to tax.....	4,322,380	225,556	1,320,390	241,104	79,602	847,707	151,977	910,882	28,578,244	2,618,122	
69	Income tax.....	26,277,001	89,970	660,139	123,815	34,774	428,441	73,109	367,793	14,321,602	1,312,463	
70	Investment credit.....	1,101,353	4,889	24,494	5,723	4,273	6,842	7,656	24,126	573,146	58,443	
71	Tax from recomputing prior year investment credit.....	16,112	76	859	1	100	559	199	466	10,045	721	
72	Net income (less deficit) after tax (c4 minus c8, minus 70, plus c9).....	29,086,247	10,495	573,226	86,297	34,411	384,471	68,047	298,740	15,017,720	1,324,760	
73	Net income after tax.....	36,116,135	242,383	913,049	201,796	71,514	524,580	115,159	815,624	16,832,291	1,503,124	
74	Distributions to stockholders:											
75	Cash and property except own stock.....	21,314,172	146,807	1,067,344	147,377	52,394	808,447	59,126	182,686	10,329,680	727,500	
76	Corporation's own stock.....	2,121,088	2,284	49,350	3,187	2,270	41,323	2,570	28,874	1,092,201	87,753	

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued										
	Manufacturing—Continued										
	Tobacco manu- factures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellan- eous plastics products	Leather and leather products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1 Number of returns, total.....	191	6,448	17,131	8,817	6,613	4,165	21,275	10,804	1,259	4,345	3,030
2 With net income.....	146	4,532	11,201	5,904	4,395	2,875	13,459	6,552	927	2,781	2,107
3 Without net income.....	45	1,916	5,930	2,913	2,218	1,290	7,816	4,252	332	1,564	923
(Thousand dollars)											
4 Total assets.....	3,826,331	9,876,685	5,793,507	6,125,393	2,923,079	11,737,948	11,083,804	29,146,092	51,109,715	6,244,181	2,505,485
5 Cash.....	128,885	570,621	449,455	371,382	263,556	547,373	1,092,202	1,519,353	1,718,061	336,562	195,414
6 Notes and accounts receivable.....	288,740	2,329,956	1,783,813	1,109,242	772,072	1,500,847	2,458,214	4,726,551	7,912,787	1,516,059	726,915
7 Less: Reserve for bad debts.....	4,964	30,514	31,226	21,247	18,945	32,717	77,576	94,644	140,270	33,482	10,072
8 Inventories.....	2,699,266	2,960,023	2,109,880	1,222,571	833,865	1,638,162	1,279,835	4,924,482	3,512,034	1,523,731	797,324
9 Investments in Government obligations.....	41,333	232,714	62,295	147,256	94,603	275,588	522,597	1,532,349	1,903,752	83,229	26,675
10 Other current assets.....	16,119	118,507	78,756	92,315	37,847	201,635	259,648	491,669	946,782	65,683	75,021
11 Loans to stockholders.....	3,163	8,217	20,224	8,589	3,893	4,021	29,446	8,300	1,279	5,041	4,618
12 Other investments.....	166,478	820,071	488,916	658,046	187,625	1,454,589	1,593,146	4,116,106	10,645,918	789,728	284,839
13 Depreciable assets.....	819,436	5,837,200	1,248,514	3,544,069	1,245,681	9,872,398	5,519,604	21,407,688	41,038,710	3,799,424	696,910
14 Less: Accumulated depreciation.....	374,958	3,176,413	641,001	1,808,812	620,041	4,595,818	2,684,395	10,910,359	21,489,851	2,049,790	368,019
15 Depletable assets.....	-	35,393	1,899	529,365	42,091	560,255	7,839	200,365	3,450,767	7,413	10
16 Less: Accumulated depletion.....	-	3,376	737	31,823	15,775	111,517	4,029	75,547	1,596,598	813	-
17 Land.....	19,455	54,393	35,396	125,052	44,675	172,820	210,585	392,090	1,011,481	79,192	21,584
18 Intangible assets (amortizable).....	5,559	5,713	15,675	5,343	5,138	10,703	33,399	157,166	2,914,571	17,120	2,561
19 Less: Accumulated amortization.....	718	1,861	4,041	2,155	1,119	3,452	9,628	70,933	1,878,702	7,076	449
20 Other assets.....	18,537	116,041	175,689	176,200	47,913	243,061	852,917	821,456	1,158,994	112,160	52,154
21 Total liabilities.....	3,826,331	9,876,685	5,793,507	6,125,393	2,923,079	11,737,948	11,083,804	29,146,092	51,109,715	6,244,181	2,505,485
22 Accounts payable.....	110,302	1,224,963	1,298,674	573,506	370,562	736,146	1,151,496	2,548,880	4,983,300	642,714	356,142
23 Mortgages, notes, and bonds payable in less than one year.....	331,901	691,401	628,626	452,359	173,256	245,887	490,391	588,637	445,489	166,669	206,051
24 Other current liabilities.....	314,239	599,177	494,805	316,708	243,414	697,094	973,758	2,187,315	1,797,388	446,754	160,676
25 Loans from stockholders.....	1,990	60,750	99,698	71,855	67,298	91,838	155,318	203,024	55,005	88,381	17,575
26 Mortgages, notes, and bonds payable in one year or more.....	444,788	1,044,232	495,403	1,066,510	271,731	2,129,998	1,210,071	4,353,977	5,203,938	1,115,266	265,200
27 Other liabilities.....	12,258	133,190	102,643	134,514	65,702	316,364	697,711	790,827	1,787,699	206,103	62,547
28 Capital stock.....	883,777	1,763,182	969,310	1,125,614	566,980	2,139,249	1,883,890	4,635,696	10,955,434	824,482	510,214
29 Paid-in or capital surplus.....	172,256	447,186	318,897	476,589	169,546	1,301,746	675,194	3,671,430	7,358,213	584,338	166,919
30 Surplus reserves.....	124,915	61,028	17,373	43,143	18,082	56,048	162,365	380,793	1,047,226	87,386	14,837
31 Earned surplus and undivided profits.....	1,429,905	3,851,576	1,368,078	1,864,593	976,508	4,023,578	3,683,610	9,815,713	17,470,723	2,082,088	745,324
32 Total receipts.....	5,682,796	16,228,292	14,392,852	8,930,502	5,960,450	13,198,931	16,034,549	33,728,120	45,013,594	8,893,039	4,963,070
33 Business receipts.....	5,641,205	16,041,646	14,272,032	8,585,325	5,883,790	12,892,344	15,553,457	32,706,068	41,812,388	8,704,428	4,917,463
Interest on Government obligations:											
United States.....	611	6,159	908	4,855	1,708	4,191	11,572	30,801	58,508	1,394	662
State and local.....	165	1,094	112	1,431	501	1,605	3,954	6,353	2,324	265	233
34 Other interest.....	3,756	25,710	7,287	18,614	5,927	28,949	28,785	74,749	125,431	11,652	4,935
35 Rents.....	1,154	17,464	9,795	20,284	5,119	18,508	35,691	33,045	384,066	9,872	4,805
36 Royalties.....	4,976	7,702	20,010	4,403	1,245	11,321	41,173	149,523	61,389	7,652	677
37 Net short-term capital gain reduced by net long-term capital loss.....	-	179	323	1,826	2	456	139	3,263	5,869	291	79
40 Net long-term capital gain reduced by net short-term capital loss.....	250	20,928	10,954	214,719	6,785	116,045	55,079	95,978	204,247	13,303	4,531
41 Net gain, noncapital assets.....	173	2,375	626	5,683	1,091	2,156	2,327	6,292	41,321	962	87
42 Dividends, domestic corporations.....	876	9,652	4,148	3,931	4,529	13,362	39,042	228,511	671,181	10,201	4,065
43 Dividends, foreign corporations.....	3,457	3,417	1,621	86	272	44,562	17,743	223,155	595,705	64,358	80
44 Other receipts.....	26,173	91,966	65,036	69,345	49,481	65,432	245,387	170,652	1,050,828	68,661	25,453
45 Total deductions.....	5,035,181	15,560,010	14,018,058	8,566,243	5,722,622	12,277,553	15,000,281	29,881,997	42,353,893	8,371,892	4,811,058
46 Cost of sales and operations.....	3,276,493	12,966,331	11,108,056	6,677,181	4,333,452	8,904,776	10,271,830	19,484,109	28,325,562	5,929,375	3,828,642
47 Compensation of officers.....	15,706	209,015	382,218	165,414	165,005	148,926	533,359	340,317	89,670	118,719	100,420
48 Repairs.....	19,133	111,427	31,147	66,707	30,311	287,729	79,229	499,223	715,921	126,612	20,895
49 Bad debts.....	972	17,074	20,493	23,431	17,035	22,318	61,026	50,678	62,491	22,723	12,027
50 Rent paid on business property.....	6,056	106,813	157,779	48,775	62,644	103,024	182,850	827,847	683,650	87,393	52,441
51 Taxes paid.....	1,042,385	298,465	282,941	211,443	133,040	301,278	348,673	572,765	1,788,740	322,072	107,300
52 Interest paid.....	30,222	112,422	76,394	89,760	29,335	109,981	113,025	237,520	258,046	61,871	34,539
53 Contributions or gifts.....	3,074	14,948	9,371	4,257	5,047	11,703	23,669	66,414	20,517	5,592	3,824
54 Amortization.....	314	563	650	6,207	436	3,545	5,316	27,176	10,950	2,020	163
55 Depreciation.....	55,248	407,817	105,882	242,285	91,529	630,791	406,005	1,658,954	1,772,022	297,438	55,341
56 Depletion.....	-	2,749	41	213,837	2,166	30,351	3,262	90,922	1,981,910	855	-
57 Advertising.....	316,752	93,050	125,909	36,810	62,167	102,659	173,033	1,349,961	222,444	152,741	57,596
58 Pension, profit sharing, stock bonus, annuity plans.....	41,278	54,759	40,047	27,939	22,600	86,317	129,290	337,994	321,131	69,065	21,281
59 Other employee benefit plans.....	9,966	30,662	67,211	14,907	21,218	56,912	66,286	125,258	100,628	40,175	19,779
60 Net loss, noncapital assets.....	93	7,128	1,698	2,487	1,636	4,412	6,800	21,783	3,296	7,241	848
61 Other deductions.....	217,489	1,126,787	1,608,221	734,803	745,001	1,472,831	2,596,628	4,791,076	5,996,915	1,128,000	496,565
62 Total receipts less total deductions.....	647,615	668,282	374,794	364,259	237,828	921,378	1,034,268	3,846,123	2,659,701	521,147	151,412
63 Includable income of controlled foreign cor- porations.....	-	1	6	-	-	28	-	1,515	16	530	-
64 Net income (less deficit) (62 plus 63 minus 35)	647,450	667,189	374,688	362,828	237,327	919,801	1,030,314	3,841,285	2,657,393	521,412	151,179
65 Net income.....	647,955	746,607	461,052	420,746	288,367	980,300	1,158,207	3,965,675	2,689,362	575,608	184,236
66 Deficit.....	505	79,418	86,364	57,918	51,900	60,499	127,893	31,969	54,196	33,057	33,057
67 Income subject to tax.....	645,806	701,063	415,367	367,603	264,041	945,573	1,079,976	3,741,846	1,941,892	548,581	160,391
68 Income tax.....	335,054	347,508	192,187	128,521	125,707	452,431	521,703	1,899,069	978,357	273,764	77,788
69 Investment credit.....	3,721	20,174	4,542	11,175	3,849	31,195	19,335	78,040	51,571	18,262	2,578
70 Tax from recomputing prior year investment credit.....	6	191	212	183	73	130	216	761	230	93	27
71 Net income (less deficit) after tax (64 minus 68, minus 70, plus 69).....	316,111	339,664	186,831	245,299	115,396	498,435	527,730	2,019,495	1,730,377	265,817	75,942
72 Net income after tax.....	316,616	419,082	273,195	303,217	166,436	558,934	655,623	2,143,885	1,762,346	320,013	108,999
Distributions to stockholders:											
Cash and property except own stock.....	194,400	150,389	53,455	104,351	42,341	322,711	246,608	1,839,629	2,065,188	141,937	51,283
Corporation's own stock.....	236	23,381	22,422	27,645	11,426	142,168	45,026	163,201	87,937	15,496	1,875

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued									
	Manufacturing—Continued									
	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical machinery, equipment, and supplies	Motor vehicles and motor vehicle equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufacturing industries, including ordnance and accessories	Manufacturing not allocable
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1 Number of returns, total.....	8,082	4,336	19,271	19,306	9,140	2,012	2,539	3,968	9,772	985
2 With net income.....	5,595	3,214	13,313	13,303	5,247	1,358	1,385	2,673	5,805	382
3 Without net income.....	2,487	1,122	5,958	6,003	3,893	654	1,154	1,295	3,967	603
(Thousand dollars)										
4 Total assets.....	10,309,435	30,079,653	14,140,070	24,014,460	18,830,741	22,067,122	11,875,758	6,172,647	4,640,968	245,716
5 Cash.....	740,164	1,482,938	1,127,023	1,606,394	1,296,325	810,329	547,290	313,232	333,662	15,519
6 Notes and accounts receivable.....	1,677,374	3,352,760	2,935,225	5,453,326	4,996,095	2,864,503	2,774,654	1,358,658	1,569,185	47,680
7 Less: Reserve for bad debts.....	41,086	53,645	61,481	106,676	63,403	19,155	41,041	18,696	159,597	944
8 Inventories.....	1,538,914	5,683,662	3,663,791	6,664,188	5,301,417	4,104,593	4,702,805	1,620,852	1,248,293	50,908
9 Investments in Government obligations.....	398,613	1,318,807	292,448	1,187,420	450,361	3,716,324	186,107	391,066	94,480	19,532
10 Other current assets.....	123,149	985,109	200,540	299,115	294,996	550,924	303,271	141,861	91,331	4,495
11 Loans to stockholders.....	13,954	18,670	21,407	35,548	8,106	1,115	10,136	4,970	8,513	249
12 Other investments.....	904,891	3,703,035	1,294,025	2,510,303	2,188,593	4,114,039	579,665	538,073	441,125	11,724
13 Depreciable assets.....	8,896,124	27,101,202	7,909,551	12,476,100	7,578,268	12,411,985	5,096,045	3,128,372	1,724,572	136,048
14 Less: Accumulated depreciation.....	4,464,563	15,058,293	3,868,682	6,814,884	3,948,060	7,290,025	2,646,864	1,549,678	887,246	48,825
15 Depletable assets.....	208,676	1,142,289	51,485	3,468	5,119	9,372	1,931	1,726	4,797	-
16 Less: Accumulated depletion.....	60,077	609,743	3,475	1,767	3,701	3,048	840	987	140	-
17 Land.....	202,648	524,447	224,288	288,272	186,447	140,172	157,185	74,299	55,483	4,406
18 Intangible assets (amortizable).....	14,033	38,252	60,907	80,390	60,715	9,067	31,672	61,375	15,859	221
19 Less: Accumulated amortization.....	6,080	6,683	14,802	32,698	21,043	2,168	17,228	16,869	5,789	96
20 Other assets.....	162,701	456,351	307,820	365,961	500,506	649,095	190,970	124,393	106,440	4,799
21 Total liabilities.....	10,309,435	30,079,653	14,140,070	24,014,460	18,830,741	22,067,122	11,875,758	6,172,647	4,640,968	245,716
22 Accounts payable.....	703,206	2,410,405	1,518,325	2,188,502	2,623,841	1,863,797	2,373,588	425,726	520,252	20,559
23 Mortgages, notes, and bonds payable in less than one year.....	325,057	1,197,097	742,724	1,032,528	1,129,731	212,483	657,110	305,837	552,898	10,256
24 Other current liabilities.....	701,120	1,849,951	1,134,187	1,840,878	1,681,725	2,895,723	1,599,434	693,145	429,046	12,968
25 Loans from stockholders.....	88,231	80,535	145,534	133,496	106,770	18,225	53,897	31,189	82,003	2,138
26 Mortgages, notes, and bonds payable in one year or more.....	1,321,070	4,922,959	1,680,922	3,191,528	2,323,872	1,156,954	1,367,799	732,702	516,361	54,841
27 Other liabilities.....	210,968	947,536	368,723	777,679	613,296	603,742	793,991	207,644	102,505	13,451
28 Capital stock.....	2,012,460	5,575,428	2,529,533	4,939,794	2,692,520	2,022,325	1,108,082	1,010,584	671,271	59,431
29 Paid-in or capital surplus.....	886,337	1,893,742	1,098,625	1,702,650	2,424,376	1,881,315	1,192,786	1,042,754	291,132	9,196
30 Surplus reserves.....	104,178	644,924	76,880	290,540	175,630	368,963	57,820	80,354	26,329	2,634
31 Earned surplus and undivided profits.....	3,956,808	10,557,076	4,844,197	7,936,955	5,058,980	11,043,595	2,671,257	1,642,712	1,449,171	60,242
32 Total receipts.....	11,182,427	27,109,610	21,713,112	28,323,615	26,385,370	28,015,285	19,754,329	7,170,020	6,574,595	260,285
33 Business receipts.....	11,874,770	28,477,421	22,542,985	30,004,435	27,547,085	32,341,621	20,348,351	7,750,967	6,772,583	270,521
Interest on Government obligations:										
34 United States.....	8,349	36,313	6,900	28,160	10,215	104,030	2,584	8,384	1,934	288
35 State and local.....	2,220	5,593	2,221	5,956	2,369	4,460	2,193	1,250	1,057	-
36 Other interest.....	21,162	129,193	30,805	86,805	69,829	76,235	33,771	12,494	34,665	501
37 Rents.....	21,636	20,379	30,355	109,323	28,899	19,379	19,924	8,787	7,836	751
38 Royalties.....	16,549	18,795	19,585	75,295	55,016	18,483	12,458	21,309	4,805	99
39 Net short-term capital gain reduced by net long-term capital loss.....	892	458	1,219	1,762	4,494	158	789	23	209	(1)
40 Net long-term capital gain reduced by net short-term capital loss.....	33,517	44,131	37,498	72,012	34,954	18,656	35,872	11,236	13,088	185
41 Net gain, noncapital assets.....	4,201	3,274	4,851	6,703	27,708	1,882	10,889	2,790	971	77
42 Dividends, domestic corporations.....	21,053	40,676	8,591	36,451	6,896	42,868	7,370	3,190	4,065	106
43 Dividends, foreign corporations.....	39,781	31,222	40,979	71,631	84,396	217,711	5,312	21,886	6,569	250
44 Other receipts.....	96,165	76,839	142,213	249,595	125,733	100,873	132,304	66,113	72,886	1,880
45 Total deductions.....	11,182,427	27,109,610	21,713,112	28,323,615	26,385,370	28,015,285	19,754,329	7,170,020	6,574,595	260,285
46 Cost of sales and operations.....	7,927,611	20,265,704	16,359,639	19,882,836	18,877,497	22,281,440	16,294,267	4,659,573	4,638,683	176,923
47 Compensation of officers.....	200,374	211,289	549,600	611,111	305,537	108,562	96,737	133,744	223,698	7,051
48 Repairs.....	324,122	1,403,372	273,100	359,840	213,377	346,876	241,106	102,316	50,872	1,290
49 Bad debts.....	38,319	23,370	52,334	88,707	67,704	9,947	16,775	12,332	43,140	1,282
50 Rent paid on business property.....	90,280	114,395	190,402	226,424	232,585	64,540	184,907	89,713	79,732	2,612
51 Taxes paid.....	310,421	713,624	511,126	756,330	756,269	1,171,305	452,857	205,078	167,037	6,837
52 Interest paid.....	87,569	315,055	141,808	236,695	183,182	88,304	113,128	54,670	68,704	859
53 Contributions or gifts.....	12,818	24,600	16,646	31,537	21,931	27,994	15,581	11,980	6,021	399
54 Amortization.....	2,033	40,749	6,795	6,991	25,231	5,820	22,261	7,359	2,177	1
55 Depreciation.....	586,614	1,479,688	600,577	1,050,879	670,029	900,787	376,821	297,594	130,311	7,091
56 Depletion.....	79,557	163,099	3,131	1,419	336	626	4,964	-	552	(1)
57 Advertising.....	85,109	105,723	209,327	289,387	387,487	204,599	55,199	181,531	137,976	5,634
58 Pension, profit sharing, stock bonus, annuity plans.....	85,016	303,946	151,566	288,654	207,417	333,193	252,375	110,976	40,043	1,745
59 Other employee benefit plans.....	56,754	261,484	105,459	181,647	178,135	428,207	144,207	49,028	26,402	1,211
60 Net loss, noncapital assets.....	2,509	9,159	11,375	12,346	7,609	4,384	2,315	1,390	2,246	14
61 Other deductions.....	1,293,321	1,674,353	2,531,227	4,298,812	4,251,044	2,038,701	1,480,829	1,252,736	956,401	47,336
62 Total receipts less total deductions.....	957,868	1,774,684	1,155,090	2,424,513	1,612,064	4,931,071	857,488	738,409	346,073	14,373
63 Includable income of controlled foreign corporations.....	7	541	2	203	98	-	86	1	602	-
64 Net income (less deficit) (62 plus 63 minus 35).....	955,655	1,769,632	1,152,871	2,418,760	1,609,793	4,926,611	855,381	737,160	345,618	14,373
65 Net income.....	1,024,469	1,851,446	1,308,972	2,627,082	1,798,269	4,951,494	920,045	782,864	430,431	20,250
66 Deficit.....	68,814	81,814	155,701	208,322	188,476	24,883	64,664	45,704	84,783	5,877
67 Income subject to tax.....	973,851	1,751,396	1,209,184	2,498,300	1,734,015	4,903,814	886,312	760,827	411,322	18,962
68 Income tax.....	433,072	891,790	585,476	1,253,240	880,310	2,540,254	448,226	386,400	199,021	9,258
69 Investment credit.....	30,893	63,573	23,966	35,961	26,254	47,316	24,480	12,879	4,714	225
70 Tax from recomputing prior year investment credit.....	2,186	242	301	1,597	380	280	545	151	155	1,365
71 Net income (less deficit) after tax (64 minus 68, minus 70, plus 69).....	501,290	941,173	591,060	1,199,884	755,357	2,433,393	431,090	363,485	151,126	3,975
72 Net income after tax.....	570,104	1,022,987	746,761	1,408,206	943,833	2,458,276	495,754	409,189	235,939	9,852
Distributions to stockholders:										
73 Cash and property except own stock.....	318,890	661,269	285,989	627,158	514,402	1,523,291	195,357	193,116	67,035	3,381
74 Corporation's own stock.....	22,731	10,151	40,539	47,953	42,826	44,070	22,035	217,728	8,882	6,720

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued									
	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade				
	Total transportation, communication, electric, gas, and sanitary services	Transportation	Communication services	Electric, gas, and sanitary services	Total wholesale and retail trade	Wholesale trade				
						Total wholesale trade	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade	Wholesale trade not allocable
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
1 Number of returns, total.....	56,291	43,507	6,855	5,929	403,434	137,616	15,658	19,871	98,535	3,552
2 With net income.....	35,164	27,056	4,291	3,817	257,292	94,214	10,621	13,873	67,833	1,887
3 Without net income.....	21,127	16,451	2,564	2,112	146,142	43,402	5,037	5,998	30,702	1,665
(Thousand dollars)										
4 Total assets.....	167,378,591	53,540,613	39,454,617	74,383,361	104,743,403	47,336,791	5,379,629	6,060,243	35,500,663	396,256
5 Cash.....	4,119,787	2,109,248	743,871	1,261,668	8,701,141	3,886,295	475,731	450,357	2,916,794	43,413
6 Notes and accounts receivable.....	7,096,656	3,754,167	988,600	2,353,889	31,302,612	17,134,858	1,704,256	2,249,830	13,041,670	139,102
7 Less: Reserve for bad debts.....	145,763	51,200	16,801	77,762	879,090	346,849	30,896	52,124	263,124	705
8 Inventories.....	3,309,734	952,413	1,010,891	1,346,430	32,516,935	13,632,674	1,577,521	1,776,672	10,209,794	68,687
9 Investments in Government obligations.....	3,938,723	1,970,416	1,482,584	485,723	874,920	471,028	57,469	50,961	360,369	2,229
10 Other current assets.....	3,666,148	1,321,654	1,652,267	692,227	2,030,821	869,689	86,092	78,153	701,100	4,344
11 Loans to stockholders.....	37,573	28,421	6,176	2,976	366,851	145,274	13,415	18,209	111,660	1,990
12 Other investments.....	8,559,820	4,302,337	2,012,806	2,244,677	8,242,677	4,293,462	448,162	590,372	3,187,364	67,564
13 Depreciable assets.....	178,856,730	56,075,280	39,873,719	82,907,731	30,299,980	9,929,075	1,560,052	1,081,253	7,215,171	72,599
14 Less: Accumulated depreciation.....	46,422,041	18,906,062	9,042,568	18,473,411	14,261,091	4,711,301	738,715	504,582	3,434,277	33,727
15 Depletable assets.....	186,526	75,202	12,411	98,913	258,324	238,683	263	128,639	107,785	1,996
16 Less: Accumulated depletion.....	62,114	28,885	1,233	31,996	74,039	66,260	107	27,280	37,199	1,674
17 Land.....	1,289,289	588,944	143,469	556,876	2,421,991	771,859	73,589	82,135	607,409	8,726
18 Intangible assets (amortizable).....	205,071	60,745	91,211	53,115	170,375	64,823	13,078	6,551	44,988	206
19 Less: Accumulated amortization.....	69,850	24,463	31,204	14,183	61,933	23,252	4,781	1,862	16,490	119
20 Other assets.....	2,812,302	1,312,396	523,418	976,488	2,832,929	1,046,733	144,500	132,959	747,649	21,625
21 Total liabilities.....	167,378,591	53,540,613	39,454,617	74,383,361	104,743,403	47,336,791	5,379,629	6,060,243	35,500,663	396,256
22 Accounts payable.....	4,678,681	2,736,517	483,490	1,458,674	20,066,792	10,922,280	1,282,535	1,150,143	8,407,164	82,438
23 Mortgages, notes, and bonds payable in less than one year.....	3,661,026	1,667,533	418,370	1,575,123	11,160,298	5,527,388	659,452	752,866	4,057,767	57,303
24 Other current liabilities.....	9,710,633	3,003,453	3,248,687	3,458,993	6,469,992	2,582,698	335,461	324,767	1,890,361	32,109
25 Loans from stockholders.....	449,784	230,134	119,732	99,927	795,489	83,572	112,805	557,799	11,313	11,313
26 Mortgages, notes, and bonds payable in one year or more.....	62,211,372	17,038,754	12,206,064	32,966,554	11,913,455	4,865,916	634,363	735,144	3,450,912	45,297
27 Other liabilities.....	5,884,177	1,815,833	841,951	3,226,393	3,648,886	1,160,009	178,184	132,086	839,794	9,945
28 Capital stock.....	39,649,958	8,773,056	11,518,689	19,358,213	18,345,585	7,796,695	915,545	965,770	5,823,669	91,711
29 Paid-in or capital surplus.....	11,366,965	3,176,786	4,428,777	3,761,402	4,808,639	2,003,472	311,352	165,845	1,515,898	7,377
30 Surplus reserves.....	1,578,525	450,876	182,226	945,423	560,364	254,916	29,734	77,393	147,786	3
31 Earned surplus and undivided profits.....	28,187,470	14,647,671	6,006,640	7,533,159	25,698,855	11,430,928	949,231	1,643,424	8,779,513	58,760
32 Total receipts.....	77,870,156	35,993,106	18,559,862	23,317,188	308,840,600	147,461,944	28,591,850	13,001,239	104,959,115	909,740
33 Business receipts.....	75,710,896	34,526,146	18,253,571	22,931,179	302,904,109	145,111,971	28,252,645	12,549,431	103,430,167	879,728
Interest on Government obligations:										
34 United States.....	85,943	33,204	33,240	19,499	22,997	12,609	1,297	2,269	8,928	115
35 State and local.....	21,233	12,630	5,952	2,651	9,006	3,985	767	600	2,597	21
36 Other interest.....	272,453	117,300	53,492	101,661	396,168	175,583	15,068	38,241	118,755	3,519
37 Rents.....	644,481	519,003	76,503	48,975	676,839	250,976	24,741	97,700	125,902	2,633
38 Royalties.....	32,984	16,401	13,612	2,911	71,281	71,788	715	53,304	17,759	10
39 Net short-term capital gain reduced by net long-term capital loss.....	3,355	2,129	720	506	10,966	3,831	778	546	2,436	21
40 Net long-term capital gain reduced by net short-term capital loss.....	282,116	208,847	24,894	48,375	219,974	95,143	10,055	9,321	74,816	951
41 Net gain, noncapital assets.....	48,886	45,392	1,450	2,044	38,429	18,920	1,239	3,165	14,438	78
42 Dividends, domestic corporations.....	151,325	76,924	46,692	27,709	179,512	118,225	5,348	5,342	105,599	1,936
43 Dividends, foreign corporations.....	20,848	3,235	5,407	12,206	110,171	65,360	3,575	37,832	26,682	271
44 Other receipts.....	595,636	431,835	44,329	119,472	4,195,148	1,530,553	275,622	203,488	1,030,986	20,457
45 Total deductions.....	68,923,624	34,514,002	14,939,087	19,470,535	303,481,600	144,984,751	28,382,629	12,599,829	103,101,330	900,963
46 Cost of sales and operations.....	44,585,744	23,995,892	9,466,512	11,123,340	240,826,787	123,574,618	25,202,883	9,805,192	87,870,156	696,387
47 Compensation of officers.....	750,627	537,418	104,034	109,175	5,406,834	2,456,046	287,638	363,338	1,762,134	37,938
48 Repairs.....	185,739	101,610	10,446	73,683	789,522	260,237	54,996	24,839	1,774,480	2,922
49 Bad debts.....	156,476	50,440	62,378	43,658	737,619	337,722	37,103	51,951	245,128	3,540
50 Rent paid on business property.....	1,652,320	1,351,201	202,080	99,039	4,134,666	839,703	124,577	94,436	611,060	9,630
51 Taxes paid.....	4,951,928	1,793,365	1,209,177	1,949,386	3,750,445	1,478,246	176,146	120,314	1,174,794	6,992
52 Interest paid.....	2,804,291	836,471	521,855	1,445,965	1,276,641	578,960	67,181	83,551	422,874	5,354
53 Contributions or gifts.....	59,579	18,867	16,656	24,056	89,424	35,016	4,034	4,124	26,670	188
54 Amortization.....	188,639	40,631	13,671	134,337	22,997	9,514	3,994	924	4,583	13
55 Depreciation.....	7,345,749	2,744,545	1,781,294	2,819,910	2,548,398	830,328	142,713	114,816	566,114	6,685
56 Depletion.....	106,196	25,319	9	80,868	27,567	22,818	147	1,970	20,612	89
57 Advertising.....	375,612	180,645	120,956	74,011	3,199,238	781,220	108,113	73,993	592,234	6,880
58 Pension, profit sharing, stock bonus, annuity plans.....	843,397	200,285	362,716	280,396	509,554	221,192	30,759	30,880	157,180	2,373
59 Other employee benefit plans.....	378,954	171,351	137,842	69,761	279,720	104,271	19,842	10,686	72,245	1,498
60 Net loss, noncapital assets.....	42,258	12,087	26,566	3,605	69,374	14,466	2,139	2,144	10,145	38
61 Other deductions.....	4,496,115	2,453,875	902,895	1,139,345	39,812,813	13,440,394	2,120,366	1,811,671	9,387,921	120,436
62 Total receipts less total deductions.....	8,946,532	1,479,104	3,620,775	3,846,653	5,359,000	2,477,193	209,221	401,410	1,857,785	8,777
Includable income of controlled foreign corporations.....	12	12	-	-	9	9	-	-	9	-
64 Net income (less deficit) (62 plus 63 minus 35).....	8,925,311	1,466,486	3,614,823	3,844,002	5,350,003	2,473,217	208,454	400,810	1,855,197	8,756
65 Net income.....	9,393,357	1,798,015	3,719,642	3,875,700	6,804,373	3,071,845	339,825	488,378	2,226,292	17,350
66 Deficit.....	468,046	331,529	104,819	31,698	1,454,370	598,628	131,371	87,568	371,095	8,594
67 Income subject to tax.....	9,013,375	1,570,443	3,655,079	3,787,853	5,880,744	2,620,548	291,543	434,001	1,882,297	12,707
68 Income tax.....	4,569,943	731,087	1,889,212	1,949,644	2,589,066	1,151,261	128,742	193,987	824,217	4,315
69 Investment credit.....	331,211	96,756	99,225	135,230	79,455	23,710	4,948	2,463	16,236	63
70 Tax from recomputing prior year investment credit.....	1,068	696	92	280	1,608	356	65	103	188	(1)
71 Net income (less deficit) after tax (64 minus 68, minus 70, plus 69).....	4,685,511	831,459	1,824,744	2,029,380	2,838,784	1,345,310	84,595	209,183	1,047,028	4,504
72 Net income after tax.....	5,153,557	1,162,988	1,929,563	2,061,006	4,293,154	1,943,938	215,966	296,751	1,418,123	13,098
Distributions to stockholders:										
73 Cash and property except own stock.....	3,949,766	660,179	1,313,699	1,975,888	1,250,493	426,520	44,181	78,240	300,293	3,806
74 Corporation's own stock.....	198,803	60,074	41,141	97,588	221,643	119,549	8,528	26,123	84,742	156

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued										
	Wholesale and retail trade—Continued										
	Retail trade										
	Total retail trade	Building materials, hardware, and farm equipment stores	General merchandise stores	Food stores	Automotive dealers and gasoline service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Retail trade not allocable	Wholesale and retail trade not allocable
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
1 Number of returns, total.....	257,383	26,828	16,930	18,211	42,200	29,765	24,823	42,284	55,426	916	8,435
2 With net income.....	158,168	17,217	10,638	11,227	27,850	18,905	15,534	20,350	36,078	369	4,910
3 Without net income.....	99,215	9,611	6,292	6,984	14,350	10,860	9,289	21,934	19,348	547	3,525
(Thousand dollars)											
4 Total assets.....	55,489,993	4,993,188	16,818,124	7,068,320	9,172,441	4,361,420	3,784,236	2,888,463	6,324,743	79,058	1,916,619
5 Cash.....	4,674,029	361,666	1,160,690	887,638	686,465	408,823	263,510	316,794	582,325	6,118	140,817
6 Notes and accounts receivable.....	13,628,445	1,536,050	5,173,396	533,550	1,963,754	1,009,189	1,563,105	304,066	1,523,619	21,716	539,309
7 Less: Reserve for bad debts.....	514,116	39,186	299,157	12,991	47,994	24,818	45,307	1,720	42,519	424	18,125
8 Inventories.....	18,295,788	1,902,955	4,765,318	2,205,236	4,088,660	1,766,171	1,202,588	196,721	2,149,984	18,155	588,473
9 Investments in Government obligations.....	392,644	20,080	135,821	50,676	32,073	88,352	20,587	18,071	26,785	199	11,248
10 Other current assets.....	1,140,712	56,188	409,432	183,595	187,793	72,406	51,803	90,480	88,145	870	20,420
11 Loans to stockholders.....	199,817	17,713	11,272	21,022	51,024	22,524	23,464	22,370	30,345	83	21,760
12 Other investments.....	3,743,990	277,417	1,336,576	556,407	380,080	360,883	202,932	203,710	419,536	6,449	205,225
13 Depreciable assets.....	19,784,083	1,274,734	5,929,368	3,981,960	2,235,750	1,078,024	668,705	2,366,154	2,220,783	28,605	586,822
14 Less: Accumulated depreciation.....	9,267,700	649,550	2,715,456	1,835,968	1,056,962	581,943	328,019	1,002,886	1,080,397	16,519	282,090
15 Depletable assets.....	17,512	5,987	99	2,717	167	155	2,962	584	4,646	-	2,129
16 Less: Accumulated depletion.....	6,210	2,676	99	196	34	135	378	110	2,582	-	1,569
17 Land.....	1,595,071	145,117	523,810	179,357	372,995	52,595	62,807	132,592	121,679	4,119	55,061
18 Intangible assets (amortizable).....	104,764	1,942	32,790	13,243	7,845	6,700	3,706	21,223	16,954	361	788
19 Less: Accumulated amortization.....	38,365	956	10,556	5,315	3,186	1,901	1,901	6,554	5,253	15	316
20 Other assets.....	1,739,529	85,707	364,625	307,389	274,011	107,123	93,672	226,968	270,693	9,341	46,667
21 Total liabilities.....	55,489,993	4,993,188	16,818,124	7,068,320	9,172,441	4,361,420	3,784,236	2,888,463	6,324,743	79,058	1,916,619
22 Accounts payable.....	8,722,827	818,863	2,275,818	1,452,044	929,485	936,804	631,695	411,423	1,253,373	13,322	361,685
23 Mortgages, notes, and bonds payable in less than one year.....	5,493,956	601,133	807,815	220,570	2,424,934	313,832	416,268	237,439	468,360	3,605	138,954
24 Other current liabilities.....	3,772,412	222,541	1,285,750	603,283	588,265	243,873	223,784	216,506	384,099	4,311	114,882
25 Loans from stockholders.....	1,303,316	158,483	120,013	126,671	212,699	117,834	193,101	261,824	261,824	1,708	31,732
26 Mortgages, notes, and bonds payable in one year or more.....	6,787,265	518,760	2,299,483	874,785	990,592	376,329	350,099	672,756	688,952	15,509	260,274
27 Other liabilities.....	2,430,929	72,987	1,203,216	151,894	232,666	88,544	295,098	121,220	257,279	8,025	57,948
28 Capital stock.....	10,121,179	1,249,787	2,383,419	1,009,413	1,701,912	882,971	838,833	597,200	1,444,875	12,769	427,711
29 Paid-in or capital surplus.....	2,726,862	121,791	720,423	968,054	174,553	244,925	103,228	141,732	249,797	2,377	81,305
30 Surplus reserves.....	294,207	17,207	79,499	24,910	39,473	17,940	56,862	21,507	36,779	30	11,241
31 Earned surplus and undivided profits.....	13,837,040	1,211,636	5,642,688	1,636,696	1,877,862	1,138,368	757,386	275,579	1,279,423	17,402	430,887
32 Total receipts.....	157,044,641	10,008,713	31,843,426	37,438,059	39,611,271	9,499,379	6,820,989	7,105,710	14,545,129	171,965	4,334,015
33 Business receipts.....	153,555,461	9,797,180	30,630,043	37,172,901	38,940,202	9,219,126	6,454,090	6,950,773	14,226,114	165,032	4,236,677
Interest on Government obligations:											
34 United States.....	10,097	854	2,761	1,430	936	1,664	943	637	871	1	291
35 State and local.....	5,011	160	757	315	305	1,399	1,861	63	151	-	10
36 Other interest.....	214,785	22,665	71,169	15,083	43,756	12,046	21,910	4,491	22,730	935	5,800
37 Rents.....	413,715	27,248	143,276	33,617	68,449	49,316	21,551	28,253	41,173	832	12,148
38 Royalties.....	5,369	478	368	951	258	21	278	2,189	819	7	124
39 Net short-term capital gain reduced by net long-term capital loss.....	6,780	506	605	419	1,301	648	593	2,400	308	-	355
40 Net long-term capital gain reduced by net short-term capital loss.....	119,587	11,043	16,784	14,393	16,572	25,696	4,873	14,361	15,317	548	5,244
41 Net gain, noncapital assets.....	19,262	1,750	1,311	2,957	4,676	451	1,294	3,363	3,217	243	247
42 Dividends, domestic corporations.....	58,704	3,218	28,334	4,314	4,041	6,171	2,713	3,234	6,601	78	2,583
43 Dividends, foreign corporations.....	41,494	2	40,584	199	3	47	31	31	620	-	317
44 Other receipts.....	2,594,376	143,609	907,434	191,480	530,772	182,794	310,875	95,915	227,208	4,289	70,219
45 Total deductions.....	154,256,605	9,837,363	30,819,702	36,880,158	39,204,573	9,338,542	6,726,045	7,015,519	14,265,769	166,934	4,240,244
46 Cost of sales and operations.....	114,016,990	9,595,195	19,876,572	29,560,197	33,433,055	6,049,169	4,237,501	3,308,625	9,874,649	121,827	3,235,179
47 Compensation of officers.....	2,853,926	314,723	214,241	225,071	631,664	280,678	295,175	291,622	594,547	6,205	4,662
48 Repairs.....	516,455	29,126	112,781	69,372	26,935	60,858	20,624	56,398	56,398	2,321	12,831
49 Bad debts.....	382,959	51,343	117,902	22,047	62,518	26,200	44,272	5,727	52,075	875	16,938
50 Rent paid on business property.....	3,230,559	98,466	779,464	560,542	335,017	500,116	198,516	376,468	379,008	2,982	64,404
51 Taxes paid.....	2,203,897	148,340	601,160	408,432	318,114	192,545	113,120	222,860	236,432	2,894	68,302
52 Interest paid.....	671,574	60,985	193,905	57,668	167,095	36,986	45,327	44,719	64,189	700	26,107
53 Contributions or gifts.....	53,422	2,761	23,250	9,203	6,838	3,568	2,213	1,604	3,904	81	986
54 Amortization.....	12,807	479	2,184	2,015	2,052	1,401	1,013	1,504	2,158	1	676
55 Depreciation.....	1,672,419	99,841	467,857	371,087	189,841	88,302	57,606	201,736	193,306	2,843	45,651
56 Depletion.....	4,440	311	371	505	792	843	542	352	676	42	309
57 Advertising.....	2,369,808	79,128	789,552	488,721	341,277	214,943	207,031	74,004	173,882	1,234	48,210
58 Pension, profit sharing, stock bonus, annuity plans.....	279,744	12,337	118,493	78,222	20,902	12,542	7,269	8,542	21,200	242	8,613
59 Other employee benefit plans.....	170,230	9,867	20,186	67,331	25,182	9,924	5,137	16,504	15,573	126	5,219
60 Net loss, noncapital assets.....	54,333	1,507	20,085	12,609	3,278	2,600	995	3,827	9,432	-	575
61 Other deductions.....	25,763,037	1,372,974	7,481,699	4,898,408	3,597,576	1,931,790	1,489,698	2,376,331	2,587,740	26,561	609,382
62 Total receipts less total deductions.....	2,788,036	171,350	1,023,724	557,901	406,698	160,837	94,944	90,191	279,360	3,031	73,771
63 Includable income of controlled foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-
64 Net income (less deficit) (62 plus 63 minus 3%).....	2,783,025	171,190	1,022,967	557,586	406,393	159,438	93,083	90,128	279,209	3,031	93,761
65 Net income.....	3,617,538	247,967	1,148,443	655,013	536,157	258,879	170,067	199,177	397,066	4,775	114,990
66 Deficit.....	834,513	76,777	125,476	97,427	129,764	99,441	76,984	109,049	117,851	1,744	21,229
67 Income subject to tax.....	3,169,638	196,593	1,094,916	618,897	445,720	217,537	122,983	148,950	319,790	4,252	90,558
68 Income tax.....	1,398,376	74,878	543,307	298,547	178,588	79,786	44,786	57,343	119,069	1,472	39,429
69 Investment credit.....	54,675	1,836	18,681	17,745	3,419	2,064	615	4,898	5,338	79	1,070
70 Tax from recomputing prior year investment credit.....	1,035	28	627	90	34	37	42	67	106	4	217
71 Net income (less deficit) after tax (64 minus 68, plus 70, plus 69).....	1,438,289	98,120	497,714	276,694	231,190	81,679	48,870	37,616	164,772	1,634	55,135
72 Net income after tax.....	2,272,802	174,897	623,190	374,121	360,954	181,120	125,854	146,665	282,623	3,378	76,414
Distributions to stockholders:											
73 Cash and property except own stock.....	799,657	39,864	398,959	160,002	51,319	34,140	18,859	34,136	61,606	272	24,316
74 Corporation's own stock.....	101,696	8,399	21,240	32,599	9,928	1,929	11,222	7,370	8,848	161	398

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 33. —BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued							
	Finance, insurance, and real estate							
	Total finance, insurance, and real estate	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1 Number of returns, total.....	375,375	15,052	49,099	3,472	21,757	4,697	23,182	258,116
2 With net income.....	232,665	13,699	32,159	1,979	12,984	2,618	15,410	153,816
3 Without net income.....	142,710	1,353	16,940	1,493	8,773	2,079	7,772	104,300
(Thousand dollars)								
4 Total assets.....	825,414,795	373,935,554	157,488,870	6,894,446	38,070,338	180,718,423	2,832,465	65,474,699
5 Cash.....	72,433,677	58,220,805	6,275,641	375,477	1,070,341	3,123,039	568,813	2,799,561
6 Notes and accounts receivable.....	228,096,621	157,760,683	56,658,429	2,395,700	2,215,509	1,621,139	1,060,439	6,384,722
7 Less: Reserve for bad debts.....	6,048,146	3,274,535	2,563,275	2,782	48,464	68,330	12,259	78,501
8 Inventories.....	216,311	-	31,867	512	16,016	11,852	207	155,857
9 Investments in Government obligations.....	130,609,359	93,708,948	7,227,604	1,012,815	2,212,638	25,186,978	76,560	1,183,816
10 Other current assets.....	6,976,404	2,218,072	1,916,735	486,998	1,009,379	218,742	45,336	1,081,142
11 Loans to stockholders.....	1,380,318	190,092	775,997	3,320	159,259	6,867	17,228	227,555
12 Other investments.....	317,600,428	57,093,839	82,865,364	2,443,626	28,714,163	137,410,142	663,866	8,409,428
13 Depreciable assets.....	52,526,350	4,961,849	2,450,163	121,839	923,547	1,997,329	293,287	41,778,336
14 Less: Accumulated depreciation.....	13,330,317	792,941	525,438	57,392	221,744	48,877	120,044	11,563,881
15 Depletable assets.....	2,413,756	1,706	33,148	803	1,284,324	1,053	982	1,091,140
16 Less: Accumulated depletion.....	639,852	493	11,749	297	272,119	18	136	355,040
17 Land.....	13,680,720	344,495	590,612	26,924	362,040	35,535	24,619	12,296,495
18 Intangible assets (amortizable).....	225,490	2,943	40,043	1,104	20,321	1,303	9,033	150,743
19 Less: Accumulated amortization.....	62,203	730	12,919	454	6,417	405	3,562	37,716
20 Other assets.....	19,335,879	3,500,821	1,736,648	86,253	630,945	11,222,074	208,096	1,951,042
21 Total liabilities.....	825,414,795	373,935,554	157,488,870	6,894,446	38,070,338	180,718,423	2,832,465	65,474,699
22 Accounts payable.....	28,536,860	15,831,801	6,414,801	1,449,168	445,290	332,332	1,102,695	2,960,773
23 Mortgages, notes, and bonds payable in less than one year.....	34,657,905	4,006,531	19,732,022	2,407,921	1,039,396	513,982	139,147	6,818,906
24 Other current liabilities.....	409,533,850	313,016,284	86,370,570	777,289	1,181,942	6,312,279	156,767	1,718,719
25 Loans from stockholders.....	7,955,387	427,302	4,896,032	25,487	236,844	132,706	30,331	2,206,665
26 Mortgages, notes, and bonds payable in one year or more.....	53,555,735	850,983	17,669,955	691,780	2,746,272	335,340	158,434	31,102,971
27 Other liabilities.....	168,574,911	9,070,026	7,803,321	555,108	2,434,402	146,111,314	120,327	2,480,413
28 Capital stock.....	30,847,591	7,542,877	34,959	34,959	6,410,525	2,536,435	338,284	8,885,673
29 Paid-in or capital surplus.....	35,382,009	10,216,052	2,217,077	150,035	18,422,066	773,017	224,572	3,379,190
30 Surplus reserves.....	13,683,070	2,727,362	9,011,617	9,361	1,755,901	4,700,512	84,564	31,753
31 Earned surplus and undivided profits.....	42,687,477	10,246,336	3,501,637	486,338	3,397,700	18,970,506	477,324	5,607,636
32 Total receipts.....	93,342,867	16,431,072	10,983,352	1,229,026	3,033,758	47,863,554	2,314,359	11,487,746
33 Business receipts.....	56,045,458	2,120,826	2,960,506	396,086	281,561	39,657,522	2,196,823	8,432,134
34 Interest on Government obligations:								
35 United States.....	3,134,469	2,389,093	253,282	29,764	64,105	376,793	2,956	18,476
36 State and local.....	1,356,559	836,458	15,809	7,132	22,267	461,855	2,360	10,678
37 Other interest.....	23,867,159	10,418,011	7,177,489	97,224	300,597	5,573,231	10,269	290,338
38 Rents.....	1,238,485	210,814	86,494	4,216	48,943	474,717	8,712	404,589
39 Royalties.....	307,924	1,962	4,240	63	124,979	19,938	108	156,634
40 Net short-term capital gain reduced by net long-term capital loss.....	40,357	6,529	5,609	4,386	11,149	2,668	617	9,399
41 Net long-term capital gain reduced by net short-term capital loss.....	1,848,420	218,615	105,123	14,934	910,419	203,182	6,232	389,915
42 Net gain, noncapital assets.....	1,707,135	14,796	13,128	554,552	7,773	3,063	1,245	1,112,578
43 Dividends, domestic corporations.....	1,943,344	84,800	62,533	13,824	1,102,011	576,324	12,756	1,096
44 Dividends, foreign corporations.....	72,655	2,184	3,962	898	58,044	5,885	319	1,363
45 Other receipts.....	1,780,902	126,984	295,177	105,947	101,910	508,376	71,962	570,546
46 Total deductions.....	83,604,255	13,173,337	9,945,284	1,096,071	960,693	45,778,211	2,170,779	10,479,880
47 Cost of sales and operations.....	24,843,485	16,133	188,628	8,902	72,300	23,450,715	581,642	525,165
48 Compensation of officers.....	3,142,146	1,193,624	408,677	154,069	57,592	266,454	386,407	675,323
49 Repairs.....	458,076	81,337	29,377	2,088	4,431	7,854	4,529	328,460
50 Bad debts.....	1,682,533	667,560	865,416	4,993	38,945	44,498	13,203	47,918
51 Rent paid on business property.....	1,223,910	262,959	128,413	41,227	11,949	293,163	69,124	417,075
52 Taxes paid.....	3,287,664	520,862	235,583	36,615	47,236	1,031,949	48,918	1,366,501
53 Interest paid.....	12,639,962	5,286,937	5,105,472	130,082	174,886	89,097	14,466	1,839,022
54 Contributions or gifts.....	90,937	48,088	11,085	1,688	3,565	10,603	2,304	13,604
55 Amortization.....	32,529	3,773	6,908	452	3,899	1,144	1,559	14,794
56 Depreciation.....	2,493,278	360,580	126,988	10,810	34,349	253,778	34,771	1,672,002
57 Depletion.....	266,048	682	5,062	31	124,868	12,032	113	123,260
58 Advertising.....	754,959	223,593	207,866	14,378	3,438	126,646	26,052	152,986
59 Pension, profit sharing, stock bonus, annuity plans.....	577,849	260,950	56,700	20,023	5,187	190,487	23,720	20,782
60 Other employee benefit plans.....	245,881	61,201	17,885	3,350	1,369	140,366	8,386	13,324
61 Net loss, noncapital assets.....	259,773	107,826	37,123	980	12,335	3,014	812	97,683
62 Other deductions.....	31,605,225	4,077,232	2,514,101	666,383	364,344	19,856,411	954,773	3,171,981
63 Total receipts less total deductions.....	9,738,612	3,257,735	1,038,068	132,955	2,073,065	2,085,343	143,580	1,007,866
64 Includable income of controlled foreign corporations.....	293	-	2	-	52	239	-	-
65 Net income (less deficit) (62 plus 63 minus 35).....	8,382,346	2,421,277	1,022,261	125,823	2,050,850	1,623,727	141,220	997,188
66 Net income.....	9,852,919	2,468,935	1,199,406	157,536	2,140,182	1,992,554	179,026	1,715,279
67 Deficit.....	1,470,573	47,658	177,145	31,713	89,333	368,827	37,806	718,091
68 Income subject to tax.....	7,053,139	2,376,448	1,079,955	141,709	308,609	1,603,876	123,988	1,418,554
69 Income tax.....	3,119,740	1,128,362	480,866	66,676	112,019	804,718	48,508	478,591
70 Investment credit.....	37,804	19,819	4,345	312	397	6,447	492	5,992
71 Tax from recomputing prior year investment credit.....	1,309	581	240	3	217	2	1	103
72 Net income (less deficit) after tax (64 minus 68, minus 70, plus 69).....	5,299,101	1,312,153	545,576	59,219	1,939,225	825,239	93,203	524,486
73 Net income after tax.....	6,769,674	1,359,811	722,721	90,932	2,028,558	1,194,066	131,009	1,242,577
Distributions to stockholders:								
74 Cash and property except own stock.....	4,080,443	988,444	384,796	19,957	1,784,606	430,683	51,934	420,023
75 Corporation's own stock.....	499,839	198,123	40,264	4,462	161,333	51,097	2,380	42,180

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item		Major industrial group—Continued								
		Services								Nature of business not allocable
		Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Miscellaneous services	
		(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
1	Number of returns, total.....	163,766	14,510	27,125	44,353	25,435	7,242	19,911	25,190	7,906
2	With net income.....	85,887	6,520	14,498	25,517	14,715	3,780	7,369	13,488	1,504
3	Without net income.....	77,879	7,990	12,627	18,836	10,720	3,462	12,542	11,702	6,402
(Thousand dollars)										
4	Total assets.....	27,526,328	5,533,389	2,266,820	7,803,017	3,140,432	2,855,968	3,248,199	2,678,503	305,089
5	Cash.....	2,345,424	243,469	233,082	829,045	224,875	230,018	223,920	361,015	28,721
6	Notes and accounts receivable.....	4,756,481	406,310	403,619	2,192,106	449,674	463,327	189,437	652,008	83,497
7	Less: Reserve for bad debts.....	95,123	7,869	6,199	48,945	6,729	5,690	2,367	17,324	374
8	Inventories.....	1,318,901	70,023	137,059	315,773	184,646	459,846	43,046	108,508	13,859
9	Investments in Government obligations.....	482,336	33,015	20,198	267,071	9,916	46,780	33,122	72,234	8,370
10	Other current assets.....	638,677	87,207	53,652	206,703	53,619	106,132	73,628	57,736	13,417
11	Loans to stockholders.....	150,759	25,442	16,140	38,556	15,481	18,970	13,055	23,115	2,297
12	Other investments.....	2,983,510	474,236	178,154	1,178,735	139,897	559,318	175,332	277,838	44,550
13	Depreciable assets.....	19,676,189	5,064,963	1,980,240	4,115,719	2,944,278	1,308,432	3,001,503	1,261,054	54,920
14	Less: Accumulated depreciation.....	7,938,278	1,764,183	1,025,515	1,829,981	1,114,107	735,628	1,054,807	414,057	15,285
15	Depletable assets.....	92,640	10,003	1,882	22,839	898	14,829	6,382	35,807	204
16	Less: Accumulated depletion.....	20,058	3,819	593	4,333	316	4,620	1,247	5,130	39
17	Land.....	1,627,758	671,319	104,975	138,019	136,036	153,048	306,464	117,897	37,092
18	Intangible assets (amortizable).....	408,743	25,607	12,880	46,272	9,150	242,691	46,177	25,966	544
19	Less: Accumulated amortization.....	223,303	3,024	5,169	13,894	2,537	174,877	17,048	6,754	125
20	Other assets.....	1,321,672	200,690	162,415	349,332	95,651	173,392	211,602	128,590	33,441
21	Total liabilities.....	27,526,328	5,533,389	2,266,820	7,803,017	3,140,432	2,855,968	3,248,199	2,678,503	305,089
22	Accounts payable.....	3,052,861	260,263	230,026	1,314,649	295,797	415,658	216,298	320,170	43,378
23	Mortgages, notes, and bonds payable in less than one year.....	2,972,610	539,575	179,659	764,384	648,883	326,305	295,845	217,959	37,763
24	Other current liabilities.....	1,798,692	231,180	141,330	653,307	151,096	247,743	165,300	208,736	21,790
25	Loans from stockholders.....	1,030,347	269,888	106,303	280,297	121,605	40,572	145,572	66,110	16,935
26	Mortgages, notes, and bonds payable in one year or more.....	7,851,342	2,574,252	474,071	1,434,926	924,007	579,590	1,296,894	567,602	42,429
27	Other liabilities.....	1,312,498	148,937	74,481	556,505	89,044	157,590	98,072	187,869	17,614
28	Capital stock.....	4,327,454	885,041	515,528	1,059,943	397,619	354,711	694,274	420,338	142,290
29	Paid-in or capital surplus.....	1,732,374	408,561	75,659	457,015	114,413	279,294	231,014	166,418	38,740
30	Surplus reserves.....	286,520	52,394	6,548	135,161	8,534	19,091	16,298	48,494	1,721
31	Earned surplus and undivided profits.....	3,161,630	163,298	463,215	1,146,830	389,434	435,414	88,632	474,807	257,571
32	Total receipts.....	31,614,898	3,292,863	3,906,421	11,038,594	3,463,425	2,594,509	2,776,192	4,542,894	127,551
33	Business receipts.....	30,018,042	2,977,420	3,846,372	10,586,372	3,276,303	2,377,182	2,555,681	4,398,710	115,449
34	Interest on Government obligations:									
35	United States.....	11,395	1,936	410	4,659	480	1,340	847	1,723	167
36	State and local.....	5,958	658	193	4,301	849	101	181	675	121
37	Other interest.....	106,094	20,023	4,377	34,154	5,593	28,350	5,072	8,525	1,201
38	Rents.....	493,317	150,910	12,604	143,549	76,758	30,825	55,923	22,748	1,165
39	Royalties.....	45,321	1,330	339	7,599	12	26,388	3,577	6,076	21
40	Net short-term capital gain reduced by net long-term capital loss.....	3,684	1,186	78	1,084	607	389	254	86	294
41	Net long-term capital gain reduced by net short-term capital loss.....	159,031	33,624	6,183	41,082	23,871	28,028	15,707	10,536	1,538
42	Net gain, noncapital assets.....	49,618	5,882	1,596	7,749	27,751	555	4,259	1,826	1,159
43	Dividends, domestic corporations.....	40,098	4,897	2,384	16,028	277	8,459	2,817	5,236	107
44	Dividends, foreign corporations.....	16,150	4,859	171	3,915	42	5,872	846	445	2
45	Other receipts.....	665,190	90,138	31,712	188,102	50,882	87,020	131,028	86,308	6,327
46	Total deductions.....	30,706,991	3,315,073	3,794,271	10,606,931	3,361,372	2,505,141	2,743,259	4,380,944	136,628
47	Cost of sales and operations.....	15,980,626	1,190,532	1,953,253	6,465,975	1,775,219	1,258,197	1,023,268	2,414,182	66,312
48	Compensation of officers.....	1,695,277	76,604	261,812	601,211	190,099	73,693	113,848	378,010	8,868
49	Repairs.....	344,096	94,239	51,955	61,841	35,017	19,002	53,684	28,358	1,235
50	Bad debts.....	90,585	10,864	12,228	33,885	11,296	4,842	5,949	17,521	1,967
51	Rent paid on business property.....	1,229,014	214,299	166,164	226,054	175,654	78,220	197,550	171,073	3,611
52	Taxes paid.....	1,018,212	195,119	133,670	215,786	110,643	66,415	171,349	125,230	4,278
53	Interest paid.....	552,588	168,128	35,314	109,639	81,979	37,065	80,458	40,005	3,543
54	Contributions or gifts.....	18,858	1,161	2,364	7,021	854	1,620	2,539	3,299	5
55	Amortization.....	32,744	2,569	1,886	4,852	916	14,507	6,735	1,279	153
56	Depreciation.....	2,212,270	287,675	184,747	553,258	519,161	329,236	238,506	99,687	4,015
57	Depletion.....	12,914	1,509	409	426	470	261	5,352	4,487	-
58	Advertising.....	558,143	73,134	60,821	170,046	32,136	85,689	82,954	53,363	1,600
59	Pension, profit sharing, stock bonus, annuity plans.....	163,522	5,072	9,446	79,599	4,832	5,260	6,960	52,353	338
60	Other employee benefit plans.....	82,524	11,493	13,319	28,389	8,441	5,157	3,140	12,585	79
61	Net loss, noncapital assets.....	25,929	3,328	4,169	8,123	3,335	1,307	3,908	1,759	1,082
62	Other deductions.....	6,683,689	979,347	902,714	2,040,826	511,320	524,670	747,059	977,753	39,542
63	Total receipts less total deductions.....	907,907	22,210	112,150	431,663	102,053	89,368	32,933	161,950	39,077
64	Includable income of controlled foreign corporations.....	160	-	-	41	-	119	-	-	-
65	Net income (less deficit) (62 plus 63 minus 35).....	901,109	22,868	111,957	427,403	101,204	89,386	32,752	161,275	39,198
66	Net income.....	1,619,972	119,195	169,543	588,945	153,267	171,956	175,825	241,241	6,272
67	Deficit.....	718,863	142,063	57,586	161,542	52,063	82,570	143,073	79,966	15,470
68	Income subject to tax.....	1,335,928	83,368	130,017	508,895	127,066	141,058	144,777	200,747	4,122
69	Income tax.....	557,622	30,888	50,520	220,472	46,069	60,384	65,943	23,340	1,126
70	Investment credit.....	30,207	2,376	3,786	11,222	5,597	2,578	2,012	2,313	21
71	Tax from recomputing prior year investment credit.....	721	50	58	472	115	(1)	(1)	26	-
72	Net income (less deficit) after tax (64 minus 68, minus 70, plus 69).....	372,973	51,430	65,159	217,681	60,617	31,580	31,119	80,545	10,303
73	Net income after tax.....	1,091,836	90,633	122,745	379,223	112,680	114,150	111,894	160,511	2,167
74	Distributions to stockholders:									
75	Cash and property except own stock.....	304,783	45,804	44,475	87,483	23,243	37,592	23,176	43,010	2,170
76	Corporation's own stock.....	27,094	1,101	4,160	8,370	3,544	4,783	1,500	3,636	-

1 Less than \$500 per return.

2 Negative amount.

3 Loss or deficit.

4 Loss after tax.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 34. —BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

Item		All industrial groups	Major industrial group								
			Agriculture, forestry, and fisheries	Mining			Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining	Contract construction	Manufacturing	
				Total mining	Metal mining	Coal mining				Total manufacturing	Food and kindred products
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Number of returns with net income.....	808,042	12,237	6,994	217	1,108	3,697	1,972	56,726	119,573	12,419
(Thousand dollars)											
2	Total assets.....	1,323,050,922	3,981,668	13,602,786	3,926,930	1,841,886	5,707,355	2,126,615	15,476,669	288,174,292	25,045,143
3	Cash.....	101,456,270	291,417	956,230	214,806	118,745	397,289	225,390	1,750,814	16,318,660	1,880,996
4	Notes and accounts receivable.....	312,433,378	575,808	2,166,948	401,442	313,037	1,095,868	356,601	5,397,638	52,258,118	4,404,010
5	Less: Reserve for bad debts.....	7,457,859	8,636	9,856	924	1,075	4,070	3,787	41,865	1,048,739	86,869
6	Inventories.....	93,254,324	431,635	808,381	349,686	49,873	248,648	160,174	1,659,938	59,278,775	6,019,610
7	Investments in Government obligations.....	138,482,511	52,887	681,770	308,062	103,924	198,845	70,939	259,863	13,402,875	562,876
8	Other current assets.....	18,863,286	77,058	354,496	199,472	33,460	58,282	63,282	1,517,941	5,515,493	547,246
9	Loans to stockholders.....	1,781,360	30,130	36,039	26,789	3,975	4,638	637	62,738	196,069	21,053
10	Other investments.....	344,185,093	558,859	1,810,307	568,509	267,102	769,117	205,579	1,335,332	38,493,071	2,597,598
11	Depreciable assets.....	442,275,887	2,199,182	9,980,114	2,556,053	1,424,272	4,250,988	1,748,801	5,653,773	185,735,142	15,298,229
12	Less: Accumulated depreciation.....	176,514,067	1,113,945	5,222,051	1,263,056	699,934	2,298,730	960,331	3,126,503	97,513,300	7,448,544
13	Depletable assets.....	10,330,568	57,236	2,606,173	638,842	240,109	1,474,497	252,725	100,561	6,016,671	29,119
14	Less: Accumulated depletion.....	4,300,108	17,566	1,344,264	335,876	90,441	818,082	99,865	26,890	2,438,816	6,781
15	Land.....	17,837,938	727,461	197,877	25,514	24,235	94,155	53,973	438,697	4,153,547	546,069
16	Intangible assets (amortizable).....	4,101,147	2,367	252,559	111,061	3,302	124,520	13,676	12,151	3,244,307	51,840
17	Less: Accumulated amortization.....	2,283,899	990	52,853	21,732	697	25,954	4,470	3,964	1,974,034	18,008
18	Other assets.....	28,605,093	118,765	380,916	148,282	51,999	137,344	43,291	486,445	6,536,453	646,699
19	Total liabilities.....	1,323,050,922	3,981,668	13,602,786	3,926,930	1,841,886	5,707,355	2,126,615	15,476,669	288,174,292	25,045,143
20	Accounts payable.....	77,177,469	301,814	1,004,071	213,695	141,076	470,611	178,689	3,646,460	28,075,455	2,459,067
21	Mortgages, notes, and bonds payable in less than one year.....	52,373,184	468,407	428,372	54,240	62,763	216,305	95,064	1,448,476	9,420,216	1,222,410
22	Other current liabilities.....	422,737,401	150,837	808,904	152,494	77,480	475,301	103,629	1,597,594	21,787,146	1,747,605
23	Loans from stockholders.....	9,429,076	80,445	84,353	38,506	6,815	25,315	13,717	255,294	1,088,322	133,891
24	Mortgages, notes, and bonds payable in one year or more.....	143,232,852	597,135	1,767,570	479,487	279,534	768,057	240,492	1,672,533	34,128,288	3,324,783
25	Other liabilities.....	177,212,059	144,721	408,114	99,138	66,585	128,755	113,636	1,192,850	8,879,288	561,831
26	Capital stock.....	134,178,904	1,057,789	1,984,729	650,575	220,144	791,583	322,427	1,891,514	49,636,659	4,628,856
27	Paid-in or capital surplus.....	76,829,840	184,132	1,409,926	476,623	230,975	502,821	199,507	443,538	26,795,268	1,309,504
28	Surplus reserves.....	18,560,249	36,108	141,757	54,246	31,550	21,606	34,355	70,409	3,798,561	295,994
29	Earned surplus and undivided profits.....	211,319,888	960,280	5,564,990	1,707,926	724,964	2,307,001	825,099	3,258,001	104,565,089	9,361,202
30	Total receipts.....	886,517,172	5,036,374	10,982,324	2,366,743	1,863,409	4,841,558	1,910,614	34,799,611	395,552,472	58,626,815
31	Business receipts.....	833,652,191	4,747,011	10,482,936	2,272,903	1,797,551	4,558,719	1,853,763	34,128,094	385,960,435	57,920,586
32	Interest on Government obligations:										
33	United States.....	3,388,454	1,382	18,164	8,069	2,836	5,925	1,334	5,233	340,919	16,238
34	State and local.....	1,297,290	597	2,639	219	614	1,331	475	4,183	47,160	5,019
35	Other interest.....	23,598,197	18,270	43,145	10,559	4,720	20,885	6,981	43,544	848,979	69,203
36	Rents.....	3,511,542	29,820	39,125	5,095	4,492	19,842	9,696	163,268	808,370	58,340
37	Royalties.....	953,573	29,143	49,505	5,352	2,020	39,049	3,084	2,439	555,221	29,751
38	Net short-term capital gain reduced by net long-term capital loss.....	78,253	1,278	1,426	55	205	1,161	5	2,221	21,897	1,440
39	Net long-term capital gain reduced by net short-term capital loss.....	3,653,874	77,180	116,811	8,512	21,743	79,567	6,989	87,498	1,049,704	52,319
40	Net gain, noncapital assets.....	1,625,755	14,853	15,780	1,833	1,140	11,551	1,256	15,067	87,977	6,736
41	Dividends, domestic corporations.....	3,442,168	9,900	54,215	24,969	12,060	14,767	2,419	14,164	1,177,753	30,664
42	Dividends, foreign corporations.....	1,810,202	5,846	21,532	13,590	53	7,602	287	7,834	1,559,820	88,118
43	Other receipts.....	9,505,673	101,094	137,046	15,587	15,975	81,159	24,325	326,066	3,094,237	348,401
44	Total deductions.....	823,919,567	4,708,237	9,430,138	2,046,635	1,760,680	3,893,495	1,729,328	33,635,671	364,918,260	55,864,192
45	Cost of sales and operations.....	586,758,331	3,301,034	5,893,204	1,406,212	1,290,557	2,134,541	1,061,894	28,285,912	268,897,286	43,443,298
46	Compensation of officers.....	14,797,991	125,286	132,248	11,817	21,365	55,613	43,453	1,122,546	4,439,094	438,819
47	Repairs.....	7,349,452	76,128	176,642	34,944	34,614	39,641	67,443	209,056	5,513,480	492,319
48	Bad debts.....	2,788,649	5,507	12,160	969	1,014	6,677	3,500	49,577	602,315	54,950
49	Rent paid on business property.....	9,538,756	84,706	66,466	3,223	8,508	35,551	19,184	179,672	2,938,441	290,924
50	Taxes paid.....	23,914,139	98,126	273,836	74,631	49,465	95,317	54,423	591,178	11,956,187	2,171,753
51	Interest paid.....	16,934,490	57,963	113,131	24,169	14,753	55,307	18,902	166,858	2,307,833	241,297
52	Contributions or gifts.....	650,642	2,328	5,770	1,237	1,076	1,783	1,674	13,711	374,533	38,052
53	Amortization.....	402,048	844	15,811	11,424	388	3,665	334	1,828	155,385	5,389
54	Depreciation.....	25,547,347	167,915	673,922	154,553	107,178	271,020	141,171	613,381	12,117,917	1,100,507
55	Depletion.....	3,679,237	10,842	904,550	169,429	55,572	594,934	84,615	9,422	2,503,277	6,940
56	Advertising.....	9,689,113	21,417	20,158	1,323	2,065	10,090	6,680	71,707	5,654,247	1,569,448
57	Pension, profit sharing, stock bonus, annuity plans.....	5,189,748	10,043	55,496	14,717	6,846	25,898	8,035	95,759	3,060,952	225,776
58	Other employee benefit plans.....	3,099,841	7,303	80,382	7,354	58,870	5,698	8,460	122,389	2,021,020	166,765
59	Net loss, noncapital assets.....	221,349	1,752	6,318	539	2,207	2,556	1,016	2,646	59,149	9,477
60	Other deductions.....	113,358,434	737,043	1,000,044	130,094	106,202	555,204	208,544	2,100,029	42,317,144	5,608,478
61	Total receipts less total deductions.....	62,597,605	328,137	1,552,186	320,108	102,729	948,063	181,286	1,163,940	30,634,212	2,762,623
62	Includable income of controlled foreign corporations.....	4,220	-	6	-	-	6	-	-	3,740	181
63	Net income (60 plus 61 minus 33).....	61,304,535	327,540	1,549,553	319,889	102,115	946,738	180,811	1,159,757	30,590,792	2,757,785
64	Income subject to tax.....	54,322,380	225,556	1,320,390	241,104	79,602	847,707	151,977	910,882	28,578,244	2,618,122
65	Income tax.....	26,277,001	89,970	660,139	123,815	34,774	428,441	73,109	367,793	14,321,602	1,312,463
66	Investment credit.....	1,105,353	4,889	24,494	5,723	4,273	6,842	7,656	24,126	573,146	58,443
67	Tax from recomputing prior year investment credit.....	15,438	72	745	1	94	451	199	411	9,709	662
68	Net income after tax (62 minus 64, minus 66, plus 65).....	36,117,449	242,387	913,163	201,796	71,520	524,688	115,159	815,679	16,832,627	1,503,103
69	Distributions to stockholders:										
70	Cash and property except own stock.....	20,575,764	145,016	998,331	145,557	47,350	756,804	48,620	163,130	10,213,944	720,733
71	Corporation's own stock.....	2,050,088	903	32,190	3,187	2,270	24,163	2,570	26,818	1,082,700	85,850

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued										
	Manufacturing—Continued										
	Tobacco manu- factures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellan- eous plastics products	Leather and leather products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1 Number of returns with net income.....	146	4,532	11,201	5,904	4,395	2,875	13,459	6,552	927	2,781	2,107
	(Thousand dollars)										
2 Total assets.....	3,800,063	8,658,048	5,091,834	5,469,287	2,472,070	10,903,360	9,781,519	27,419,358	49,827,315	5,762,792	2,097,855
3 Cash.....	126,579	503,941	409,679	333,355	241,234	511,432	1,007,166	1,445,802	1,663,727	308,901	174,246
4 Notes and accounts receivable.....	282,423	2,085,022	1,579,474	956,218	640,615	1,376,883	2,102,959	4,508,137	7,767,990	1,407,852	614,351
5 Less: Reserve for bad debts.....	4,953	25,299	27,092	18,006	15,000	29,691	69,844	88,807	137,843	29,840	8,718
6 Inventories.....	2,686,263	2,583,244	1,859,598	1,070,102	691,779	1,496,654	1,115,654	4,673,848	3,409,415	1,411,373	639,666
7 Investments in Government obligations.....	41,204	225,703	60,800	145,764	91,758	272,527	516,893	1,526,612	1,897,221	83,077	17,428
8 Other current assets.....	15,936	97,594	63,916	80,414	28,481	189,649	216,121	462,100	893,015	56,727	68,963
9 Loans to stockholders.....	3,163	5,903	14,341	6,926	2,144	3,092	19,365	7,043	1,233	4,602	2,998
10 Other investments.....	166,041	749,636	424,443	608,376	162,390	1,411,860	1,448,642	3,719,426	10,573,613	768,642	263,274
11 Depreciable assets.....	811,039	5,015,237	1,082,865	3,187,821	1,033,695	9,202,273	4,764,601	20,541,587	40,052,830	3,515,255	542,242
12 Less: Accumulated depreciation.....	370,140	2,730,652	551,126	1,629,965	508,922	4,361,117	2,303,018	10,618,441	20,985,788	1,935,188	279,026
13 Depletable assets.....	-	-	623	507,436	42,029	559,516	5,843	167,282	3,298,030	6,413	10
14 Less: Accumulated depletion.....	-	-	326	27,546	15,775	111,448	2,829	59,900	1,540,660	813	-
15 Land.....	19,315	45,577	31,095	89,774	36,108	161,064	192,581	366,572	895,932	73,652	17,471
16 Intangible assets (amortizable).....	5,559	4,871	15,345	2,756	4,784	5,272	24,767	125,572	2,676,866	16,278	2,506
17 Less: Accumulated amortization.....	718	1,603	3,941	1,616	1,047	1,658	7,554	65,265	1,767,221	6,781	422
18 Other assets.....	18,352	98,874	132,140	157,478	37,797	217,052	750,172	707,790	1,128,955	82,642	42,861
19 Total liabilities.....	3,800,063	8,658,048	5,091,834	5,469,287	2,472,070	10,903,360	9,781,519	27,419,358	49,827,315	5,762,792	2,097,855
20 Accounts payable.....	109,732	1,035,101	1,108,221	487,007	270,450	610,823	886,363	2,347,056	4,885,343	531,731	290,670
21 Mortgages, notes, and bonds payable in less than one year.....	321,401	482,532	496,774	350,949	106,254	186,175	342,265	453,163	401,522	114,143	160,955
22 Other current liabilities.....	314,017	551,089	447,203	285,109	214,456	670,059	899,789	2,149,374	1,764,807	422,151	145,286
23 Loans from stockholders.....	1,990	36,242	68,222	62,554	33,664	95,721	103,141	45,154	30,844	13,508	13,508
24 Mortgages, notes, and bonds payable in one year or more.....	440,404	942,092	421,975	920,951	187,453	1,789,123	866,291	3,884,735	4,874,533	1,033,153	214,787
25 Other liabilities.....	12,226	117,399	85,635	94,573	50,013	295,885	631,077	715,829	1,731,913	198,125	42,325
26 Capital stock.....	857,392	1,465,058	799,636	982,623	467,162	1,994,439	1,621,254	4,312,102	10,765,865	718,803	392,160
27 Paid-in or capital surplus.....	172,252	398,827	259,126	411,126	133,684	1,252,277	568,571	3,487,356	7,290,553	519,229	159,997
28 Surplus reserves.....	124,915	51,451	17,005	36,804	13,967	53,706	112,504	375,383	1,015,539	84,283	11,174
29 Earned surplus and undivided profits.....	1,445,734	3,578,257	1,388,037	1,857,591	994,667	3,757,725	3,991,219	9,591,219	17,052,086	2,110,330	666,993
30 Total receipts.....	5,657,972	14,361,017	12,486,451	7,952,468	5,044,313	12,185,217	13,899,937	32,232,920	43,723,021	8,144,035	4,197,426
31 Business receipts.....	5,616,523	14,196,902	12,382,876	7,630,832	4,980,130	11,889,537	13,470,142	31,242,018	40,601,742	7,964,766	4,158,926
Interest on Government obligations:											
United States.....	611	5,842	898	4,818	1,668	4,140	11,347	30,417	58,143	1,386	524
State and local.....	140	1,086	87	1,092	468	1,605	3,296	6,250	2,320	205	136
32 Other interest.....	3,720	22,873	6,317	15,815	5,487	28,075	25,463	67,201	121,756	11,063	4,425
33 Rents.....	1,150	15,275	8,730	16,874	3,493	16,116	32,104	31,450	370,768	8,221	3,482
34 Royalties.....	4,976	7,175	19,554	3,994	1,131	11,201	38,804	147,845	554,754	7,540	670
35 Net short-term capital gain reduced by net long-term capital loss.....	-	147	251	1,310	2	374	139	3,263	5,776	291	68
36 Net long-term capital gain reduced by net short-term capital loss.....	236	16,958	8,913	209,144	6,130	115,602	51,941	94,772	200,262	12,663	2,749
37 Net gain, noncapital assets.....	169	1,958	392	5,181	967	1,623	1,976	5,864	4,679	832	79
38 Dividends, domestic corporations.....	858	9,179	3,431	3,628	4,343	13,127	36,447	223,489	671,121	3,491	3,983
39 Dividends, foreign corporations.....	3,457	3,260	1,417	23	261	44,562	17,743	252,069	595,606	14,233	75
40 Other receipts.....	26,132	80,362	53,585	59,757	40,233	59,255	210,835	157,282	1,035,094	63,314	22,369
41 Total deductions.....	5,009,877	13,613,325	12,025,318	7,530,630	4,755,478	11,203,340	12,738,434	28,262,510	41,031,355	7,568,752	4,013,054
42 Cost of sales and operations.....	3,255,605	11,368,097	9,602,205	5,872,597	3,610,889	8,116,160	8,862,723	18,421,132	27,375,796	5,361,534	3,193,731
43 Compensation of officers.....	15,132	180,789	316,017	142,419	138,774	131,081	441,605	302,120	82,575	100,421	86,363
44 Repairs.....	19,058	101,275	27,111	59,976	24,964	272,049	70,427	470,773	705,138	119,288	16,585
45 Bad debts.....	972	13,320	16,037	17,677	12,976	19,945	49,571	46,168	60,537	18,546	3,891
46 Rent paid on business property.....	5,952	90,583	123,784	42,062	45,792	86,352	146,537	214,953	668,237	74,635	43,112
47 Taxes paid.....	1,041,301	261,893	236,914	186,643	109,285	280,605	307,294	543,919	1,746,949	304,423	88,043
48 Interest paid.....	29,602	92,261	61,891	74,199	20,120	92,161	73,486	210,616	236,356	52,040	27,255
49 Contributions or gifts.....	3,074	14,841	9,306	4,250	5,035	11,699	23,622	66,355	20,512	5,591	3,823
50 Amortization.....	310	412	627	5,510	376	3,228	4,490	25,219	10,655	1,501	157
51 Depreciation.....	54,675	354,027	92,129	215,869	77,454	591,253	354,900	1,563,302	1,720,162	271,918	43,370
52 Depletion.....	-	67	20	205,904	2,166	30,332	3,118	84,165	1,922,627	855	-
53 Advertising.....	316,637	85,804	110,276	33,410	54,050	97,362	153,639	1,307,426	213,606	142,404	51,634
54 Pension, profit sharing, stock bonus, annuity plans.....	41,203	52,422	38,196	26,886	20,812	83,912	122,609	334,737	313,818	67,406	20,090
55 Other employee benefit plans.....	9,966	26,831	54,455	12,260	17,832	51,989	55,848	119,873	98,821	37,517	15,940
56 Net loss, noncapital assets.....	93	3,025	750	443	1,565	1,715	2,734	13,041	456	533	535
57 Other deductions.....	216,297	967,678	1,335,600	630,525	613,388	1,333,497	2,065,831	4,538,711	5,855,110	1,010,080	412,525
60 Total receipts less total deductions.....	648,095	747,692	461,133	421,838	288,835	981,877	1,161,503	3,970,410	2,691,666	575,283	184,372
61 Includable income of controlled foreign corporations.....	-	1	6	-	-	28	-	1,515	16	530	-
62 Net income (60 plus 61 minus 33).....	647,955	746,607	461,052	420,746	288,367	980,300	1,158,207	3,965,675	2,689,362	575,008	184,236
63 Income subject to tax.....	645,806	701,063	415,367	367,603	264,041	945,573	1,079,976	3,741,846	1,941,892	548,581	160,391
64 Income tax.....	335,054	347,508	192,187	128,521	125,707	452,431	521,703	1,899,069	978,357	273,764	77,788
65 Investment credit.....	3,721	20,174	4,542	11,175	3,849	31,195	19,335	78,040	51,571	18,262	2,578
66 Tax from recomputing prior year investment credit.....	-	155	212	183	64	130	216	704	230	93	27
67 Net income after tax (62 minus 64, minus 66, plus 65).....	316,616	419,118	273,195	303,217	166,445	558,934	655,623	2,143,942	1,762,346	320,313	108,999
Distributions to stockholders:											
Cash and property except own stock.....	194,350	143,279	52,892	98,320	41,633	321,071	244,206	1,820,066	2,035,789	141,449	40,792
Corporation's own stock.....	236	23,321	22,195	27,642	11,277	141,858	44,036	163,201	87,858	15,496	1,732

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued									
	Manufacturing—Continued									
	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical machinery, equipment, and supplies	Motor vehicles and motor vehicle equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufacturing industries, including ordnance and accessories	Manufacturing not allocable
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1 Number of returns with net income.....	5,595	3,214	13,313	13,303	5,247	1,358	1,385	2,673	5,805	382
	(Thousand dollars)									
2 Total assets.....	9,360,287	28,554,044	12,530,620	21,572,312	17,138,301	21,541,301	11,124,129	5,838,603	4,010,190	175,861
3 Cash.....	675,412	1,417,374	1,033,745	1,460,860	1,226,055	785,125	501,643	298,295	299,868	13,225
4 Notes and accounts receivable.....	1,508,186	3,086,574	2,527,096	4,774,618	4,558,959	2,766,374	2,585,826	1,265,718	1,417,501	41,327
5 Less: Reserve for bad debts.....	35,788	48,799	48,158	88,987	57,440	17,795	36,749	16,370	157,767	924
6 Inventories.....	1,413,131	5,339,192	3,214,577	5,917,337	4,724,971	3,933,536	4,470,606	1,518,782	1,042,888	46,549
7 Investments in Government obligations.....	377,823	1,301,166	284,399	1,174,614	441,664	3,713,800	165,299	390,116	93,198	18,933
8 Other current assets.....	113,407	964,248	168,736	259,255	251,378	542,450	286,267	131,345	74,161	4,084
9 Loans to stockholders.....	11,465	17,909	17,062	31,041	7,005	721	9,033	4,950	8,874	146
10 Other investments.....	858,526	3,601,705	1,202,880	2,357,227	2,075,775	4,051,033	535,007	517,225	392,730	7,022
11 Depreciable assets.....	8,132,296	25,923,925	7,040,470	11,216,663	6,905,950	12,183,170	4,765,565	3,008,875	1,435,166	83,388
12 Less: Accumulated depreciation.....	4,157,608	14,514,737	3,431,905	6,122,817	3,630,360	7,192,276	2,472,793	1,495,938	729,068	43,871
13 Depletable assets.....	194,351	1,134,446	47,350	2,423	5,119	9,372	1,919	1,726	3,664	-
14 Less: Accumulated depletion.....	54,303	607,217	1,339	1,301	3,701	3,048	838	987	4	-
15 Land.....	180,803	500,444	187,170	258,145	161,371	132,357	138,834	70,352	45,594	3,267
16 Intangible assets (amortizable).....	9,731	36,145	52,065	67,333	48,603	4,981	20,624	55,633	12,555	221
17 Less: Accumulated amortization.....	2,923	6,005	10,992	28,863	17,411	1,941	9,910	14,807	5,252	96
18 Other assets.....	135,778	407,674	247,464	294,764	440,363	633,442	163,796	111,688	78,082	2,590
19 Total liabilities.....	9,360,287	28,554,044	12,530,620	21,572,312	17,138,301	21,541,301	11,124,129	5,838,603	4,010,190	175,861
20 Accounts payable.....	570,947	2,261,857	1,207,969	1,842,575	2,341,415	1,795,444	2,247,042	365,123	407,974	13,545
21 Mortgages, notes, and bonds payable in less than one year.....	231,486	1,112,797	499,969	722,904	834,058	170,796	537,673	246,905	420,488	2,597
22 Other current liabilities.....	656,884	1,780,359	1,052,137	1,641,447	1,570,302	2,865,049	1,536,344	671,612	389,664	12,403
23 Loans from stockholders.....	52,457	63,314	85,120	78,312	48,396	12,905	19,264	21,497	39,586	393
24 Mortgages, notes, and bonds payable in one year or more.....	1,031,541	4,540,623	1,415,390	2,755,598	2,059,058	1,050,975	1,267,676	669,090	427,687	10,370
25 Other liabilities.....	196,594	879,836	343,788	710,798	572,570	596,540	757,924	193,768	77,540	13,099
26 Capital stock.....	1,792,036	5,365,472	2,177,423	4,429,967	2,430,099	1,941,254	991,112	938,020	514,955	90,971
27 Paid-in or capital surplus.....	812,532	1,663,843	936,424	1,366,372	1,961,057	1,800,038	1,079,777	959,239	246,641	6,843
28 Surplus reserves.....	101,438	622,990	62,886	251,426	277,340	54,467	76,237	23,924	23,924	2,582
29 Earned surplus and undivided profits.....	3,914,372	10,262,953	4,749,514	7,772,913	5,188,800	11,030,960	2,632,850	1,695,112	1,461,731	63,058
30 Total receipts.....	11,161,530	26,976,187	20,276,130	27,718,761	25,670,613	32,176,650	19,417,484	7,475,825	5,914,381	253,319
31 Business receipts.....	10,917,480	26,584,085	19,987,484	27,033,408	25,261,768	31,589,061	19,176,093	7,324,521	5,782,104	249,451
32 Interest on Government obligations:										
33 United States.....	7,979	35,820	6,687	27,692	9,924	103,991	2,377	8,288	1,841	288
34 State and local.....	2,206	5,537	1,749	5,123	2,046	4,408	2,150	1,246	991	-
35 Other interest.....	19,037	127,189	28,673	75,217	65,923	72,753	32,617	12,280	33,422	470
36 Rents.....	19,624	19,305	26,340	103,274	26,755	17,743	17,533	7,383	3,701	709
37 Royalties.....	15,767	18,027	18,211	67,227	52,245	17,886	11,667	20,994	4,703	99
38 Net short-term capital gain reduced by net long-term capital loss.....	398	458	682	1,653	4,493	158	772	23	199	-
39 Net long-term capital gain reduced by net short-term capital loss.....	31,263	42,523	31,504	66,649	31,858	18,581	32,809	10,502	12,437	154
40 Net gain, noncapital assets.....	3,083	2,921	3,330	5,888	26,508	1,563	10,687	2,679	785	77
41 Dividends, domestic corporations.....	20,604	39,726	7,707	36,170	6,792	42,867	7,055	3,190	3,775	106
42 Dividends, foreign corporations.....	39,327	30,972	40,979	71,522	83,660	217,707	5,192	21,818	6,569	250
43 Other receipts.....	84,762	69,624	122,784	224,938	98,641	89,932	118,532	62,901	63,854	1,715
44 Total deductions.....	10,134,862	25,119,745	18,965,311	25,086,683	23,870,396	27,220,748	18,495,375	6,691,715	5,483,591	233,069
45 Cost of sales and operations.....	7,192,048	18,749,230	14,319,465	17,639,173	17,189,468	21,670,602	15,274,652	4,345,139	3,873,798	159,944
46 Compensation of officers.....	175,305	182,985	461,913	517,305	247,515	98,609	76,910	114,576	182,261	5,600
47 Repairs.....	304,956	1,329,022	255,595	324,161	198,437	341,135	233,390	100,270	46,405	1,146
48 Bad debts.....	32,265	20,079	36,703	65,583	59,880	7,206	12,785	9,060	36,906	1,258
49 Rent paid on business property.....	77,348	102,058	157,268	192,748	200,344	57,884	172,827	81,213	61,723	2,105
50 Taxes paid.....	283,124	664,747	446,554	672,455	694,299	1,153,552	423,896	193,090	139,515	9,933
51 Interest paid.....	67,433	288,970	113,335	193,023	155,036	76,539	100,038	47,851	53,640	684
52 Contributions or gifts.....	12,814	24,584	15,642	31,537	21,851	27,993	15,578	11,980	5,995	399
53 Amortization.....	1,003	29,761	5,167	5,062	22,992	5,513	20,027	6,774	1,212	-
54 Depreciation.....	539,066	1,407,748	539,742	958,489	606,284	872,045	355,652	286,089	108,057	5,179
55 Depletion.....	76,743	160,127	2,383	1,399	295	626	4,959	-	551	(1)
56 Advertising.....	80,092	99,730	190,690	254,452	355,330	192,743	48,066	172,376	119,559	5,453
57 Pension, profit sharing, stock bonus, annuity plans.....	82,503	288,892	145,598	272,060	200,242	327,505	245,675	109,897	39,000	1,713
58 Other employee benefit plans.....	53,341	253,167	93,775	157,430	164,413	423,531	135,755	47,050	23,316	1,145
59 Net loss, noncapital assets.....	1,467	5,710	5,397	3,282	2,382	4,330	638	562	1,014	(1)
60 Other deductions.....	1,155,354	1,512,935	2,176,584	3,798,524	3,751,628	1,960,935	1,374,527	1,165,788	790,639	42,510
61 Total receipts less total deductions.....	1,026,668	1,856,442	1,310,319	2,632,078	1,800,217	4,955,902	922,109	784,110	430,790	20,250
62 Includable income of controlled foreign corporations.....	7	541	2	127	98	-	86	-	602	-
63 Net income (60 plus 61 minus 33).....	1,024,469	1,851,446	1,308,572	2,627,082	1,798,269	4,951,494	920,045	782,864	430,401	20,250
64 Income subject to tax.....	973,851	1,751,396	1,209,184	2,498,300	1,734,015	4,903,814	886,312	760,827	411,322	18,962
65 Income tax.....	483,072	881,790	585,476	1,253,240	880,310	2,540,254	448,226	386,403	199,021	9,258
66 Investment credit.....	30,893	63,573	23,966	35,961	26,254	47,316	24,480	12,879	4,712	225
67 Tax from recomputing prior year investment credit.....	2,179	242	301	1,565	330	280	543	72	72	1,365
68 Net income after tax (62 minus 64, minus 66, plus 65).....	570,111	1,022,987	746,761	1,408,238	943,883	2,458,276	495,756	409,190	236,022	9,852
Distributions to stockholders:										
69 Cash and property except own stock.....	313,126	656,838	283,155	613,652	511,576	1,518,356	191,324	192,492	66,473	3,381
70 Corporation's own stock.....	21,581	9,501	39,983	46,905	41,081	43,718	22,035	217,728	8,743	6,720

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued									
	Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade					
	Total transportation, communication, electric, gas, and sanitary services	Transportation	Communication services	Electric, gas, and sanitary services	Total wholesale and retail trade	Wholesale trade				
						Total wholesale trade	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade	Wholesale trade not allocable
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
1 Number of returns with net income.....	35,164	27,056	4,291	3,817	257,292	94,214	10,621	13,873	67,833	1,887
	(Thousand dollars)									
2 Total assets.....	156,161,165	44,558,522	38,433,041	73,169,602	88,275,405	40,577,534	4,580,558	5,139,379	30,528,387	329,210
3 Cash.....	3,722,011	1,792,304	704,342	1,225,365	7,737,943	3,480,755	424,715	406,547	2,612,723	36,770
4 Notes and accounts receivable.....	6,106,899	2,947,275	904,089	2,255,535	26,792,424	14,739,891	1,451,547	1,912,373	11,256,386	119,585
5 Less: Reserve for bad debts.....	125,028	36,068	15,015	73,945	737,104	289,497	26,043	42,732	220,350	372
6 Inventories.....	2,992,566	696,134	972,545	1,323,887	27,094,226	11,578,471	1,346,656	1,495,860	8,674,691	61,264
7 Investments in Government obligations.....	3,666,811	1,739,046	1,444,217	483,548	796,352	434,502	52,211	50,405	330,174	1,712
8 Other current assets.....	3,460,042	1,136,233	1,643,650	680,159	1,672,492	718,093	71,555	57,854	585,467	3,217
9 Loans to stockholders.....	29,026	21,680	4,710	2,636	263,682	103,055	9,396	16,072	76,372	1,215
10 Other investments.....	8,023,507	3,897,513	1,978,955	2,147,039	7,267,303	3,861,942	395,999	527,352	2,877,152	61,439
11 Depreciable assets.....	167,074,718	46,494,443	38,891,385	81,688,890	24,804,050	8,295,523	1,281,958	864,182	6,093,421	55,962
12 Less: Accumulated depreciation.....	42,470,642	15,594,089	8,740,628	18,135,925	11,774,438	3,957,595	602,389	406,343	2,921,126	27,737
13 Depletable assets.....	151,631	68,696	12,153	70,782	217,213	201,719	258	103,302	96,163	1,996
14 Less: Accumulated depletion.....	55,692	27,853	1,231	26,608	57,776	51,160	107	16,406	32,973	1,674
15 Land.....	1,083,887	410,264	132,001	541,622	1,991,924	626,842	60,454	63,934	495,832	6,622
16 Intangible assets (amortizable).....	160,699	45,384	67,050	48,265	112,473	44,857	6,078	5,749	32,891	139
17 Less: Accumulated amortization.....	58,567	18,925	26,028	13,614	44,390	17,273	2,470	1,524	13,184	95
18 Other assets.....	2,399,297	986,485	460,846	951,966	2,139,031	807,409	110,740	102,754	584,748	9,167
19 Total liabilities.....	156,161,165	44,558,522	38,433,041	73,169,602	88,275,405	40,577,534	4,580,558	5,139,379	30,528,387	329,210
20 Accounts payable.....	3,714,747	1,907,840	408,529	1,398,378	16,001,439	8,953,074	1,022,803	924,931	6,938,655	66,685
21 Mortgages, notes, and bonds payable in less than one year.....	3,125,948	1,262,845	353,939	1,509,164	8,408,588	4,236,596	453,418	553,064	3,183,820	46,294
22 Other current liabilities.....	9,191,449	2,559,617	3,222,946	3,408,886	5,734,267	2,315,112	305,364	295,898	1,694,357	19,493
23 Loans from stockholders.....	128,881	49,693	74,806	74,806	1,308,673	571,606	64,379	73,749	42,551	6,927
24 Mortgages, notes, and bonds payable in one year or more.....	57,066,669	12,890,630	11,794,272	32,381,767	9,243,190	3,966,312	522,650	586,252	2,818,028	33,382
25 Other liabilities.....	5,382,191	1,400,594	803,149	3,178,448	3,001,297	899,222	142,389	107,298	642,005	7,530
26 Capital stock.....	37,414,838	7,010,952	11,250,405	19,153,481	14,370,239	6,361,208	749,751	763,088	4,775,640	72,729
27 Paid-in or capital surplus.....	10,820,520	2,795,892	4,362,700	3,661,928	4,033,496	1,744,381	287,758	132,069	1,318,721	5,833
28 Surplus reserves.....	1,504,969	389,708	177,694	937,567	471,086	221,026	25,650	74,173	121,203	-
29 Earned surplus and undivided profits.....	27,686,454	14,211,563	6,009,714	7,465,177	25,703,128	11,308,997	1,006,396	1,628,857	8,609,407	64,337
30 Total receipts.....	70,164,258	29,239,136	18,054,024	22,871,098	266,715,320	129,000,531	24,256,046	11,382,186	92,603,663	758,636
31 Business receipts.....	68,224,129	27,977,811	17,753,495	22,492,823	261,697,413	126,983,084	23,969,964	10,980,841	91,296,760	735,519
32 Interest on Government obligations:										
33 United States.....	81,062	29,482	32,205	19,375	20,882	11,821	1,195	2,258	8,253	115
34 State and local.....	20,297	11,763	5,896	2,638	7,853	3,523	657	567	2,278	21
35 Other interest.....	250,439	97,576	52,988	99,875	338,080	147,946	12,843	32,412	99,729	2,962
36 Rents.....	568,209	444,242	75,639	48,328	532,752	213,867	20,224	86,782	105,802	1,059
37 Royalties.....	32,226	15,819	13,496	2,911	73,283	69,983	538	52,896	16,539	10
38 Net short-term capital gain reduced by net long-term capital loss.....	2,996	1,770	720	506	10,002	3,639	756	529	2,333	21
39 Net long-term capital gain reduced by net short-term capital loss.....	254,720	182,248	24,320	48,152	193,645	82,777	8,686	8,255	65,574	262
40 Net gain, noncapital assets.....	44,459	41,229	1,376	1,854	30,275	15,418	1,203	2,557	11,601	57
41 Dividends, domestic corporations.....	146,418	74,322	46,562	25,534	168,958	115,277	5,032	4,679	103,632	1,934
42 Dividends, foreign corporations.....	20,699	3,086	5,407	12,206	108,187	66,404	3,571	37,823	24,741	269
43 Other receipts.....	518,604	359,788	41,920	116,896	3,533,990	1,286,792	231,377	172,587	866,421	16,407
44 Total deductions.....	60,750,616	27,429,370	14,328,486	18,992,760	259,903,103	125,925,172	23,915,564	10,893,241	90,375,102	741,265
45 Cost of sales and operations.....	39,161,095	19,121,005	9,206,288	10,833,802	208,389,534	108,000,955	21,262,442	8,542,834	77,605,845	589,834
46 Compensation of officers.....	61,588	142,880	91,447	102,561	4,395,257	2,078,976	239,761	321,749	1,493,617	23,849
47 Repairs.....	164,709	82,413	10,121	72,175	651,582	219,748	43,349	20,855	152,890	2,654
48 Bad debts.....	132,591	31,124	58,166	43,301	531,281	240,742	28,537	36,626	173,054	2,525
49 Rent paid on business property.....	1,294,776	1,030,239	167,293	97,244	3,239,089	685,913	102,479	76,548	499,531	7,355
50 Taxes paid.....	4,599,514	1,479,641	1,186,932	1,932,941	3,146,738	1,288,246	150,432	103,120	1,029,074	5,620
51 Interest paid.....	2,541,083	633,697	501,374	1,406,012	984,972	457,049	53,682	65,490	334,165	3,712
52 Contributions or gifts.....	59,003	18,306	16,654	24,043	88,482	34,859	4,014	4,110	26,549	186
53 Amortization.....	175,527	31,620	10,010	133,897	15,964	5,842	1,722	721	3,394	5
54 Depreciation.....	6,688,202	2,206,081	1,709,293	2,772,828	2,097,600	700,266	119,138	92,809	482,903	5,416
55 Depletion.....	100,570	25,126	9	75,435	24,984	20,571	147	401	19,934	89
56 Advertising.....	327,143	136,497	117,000	73,646	2,641,686	637,263	86,509	57,480	487,689	5,585
57 Pension, profit sharing, stock bonus, annuity plans.....	806,535	174,158	354,248	278,129	483,875	208,034	28,397	28,985	148,663	1,989
58 Other employee benefit plans.....	346,088	140,364	136,819	68,905	242,987	90,652	16,725	9,228	63,253	1,446
59 Net loss, noncapital assets.....	9,148	4,850	1,076	3,222	16,119	7,982	669	971	6,305	37
60 Other deductions.....	3,728,744	1,892,369	761,756	1,074,619	32,952,953	11,248,074	1,777,561	1,531,314	7,848,236	90,963
61 Total receipts less total deductions.....	9,413,642	1,809,766	3,725,538	3,878,338	6,812,217	3,075,359	340,482	488,945	2,228,561	17,371
62 Includable income of controlled foreign corporations.....	12	12	-	-	9	9	-	-	9	-
63 Net income (60 plus 61 minus 31).....	9,393,357	1,798,015	3,719,642	3,875,700	6,804,373	3,071,845	339,825	488,378	2,226,292	17,350
64 Income subject to tax.....	9,013,375	1,570,443	3,655,079	3,787,853	5,880,744	2,620,548	291,543	434,001	1,882,297	12,707
65 Income tax.....	4,569,943	731,087	2,889,212	1,949,644	2,589,066	1,151,261	128,742	193,987	824,217	4,315
66 Investment credit.....	331,211	96,756	99,225	135,230	79,455	23,710	4,948	2,463	16,236	63
67 Tax from recomputing prior year investment credit.....	1,027	655	92	280	1,492	310	82	82	163	(1)
68 Net income after tax (62 minus 64, minus 66, plus 67).....	5,153,598	1,163,029	1,929,563	2,061,006	4,293,270	1,943,984	215,966	296,772	1,418,148	13,098
Distributions to stockholders:										
69 Cash and property except own stock.....	3,734,388	628,173	1,147,423	1,958,792	1,204,918	411,038	42,112	73,964	291,209	3,753
70 Corporation's own stock.....	186,397	59,645	41,141	85,611	216,714	118,062	8,021	26,123	83,908	10

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued										
	Wholesale and retail trade—Continued										
	Retail trade										
	Total retail trade	Building materials, hardware, and farm equipment stores	General merchandise stores	Food stores	Automotive dealers and gasoline service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Retail trade not allocable	Wholesale and retail trade not allocable
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
1 Number of returns with net income.....	158,168	17,217	10,638	11,227	27,850	18,905	15,534	20,350	36,078	369	4,910
	(Thousand dollars)										
2 Total assets.....	46,047,041	3,905,406	14,959,858	6,298,649	7,608,297	3,355,666	2,962,085	1,909,185	4,993,617	54,278	1,650,830
3 Cash.....	4,133,893	311,177	1,072,388	808,776	615,599	336,366	218,982	259,258	506,077	5,270	123,295
4 Notes and accounts receivable.....	11,605,003	1,250,328	4,716,071	450,297	1,656,078	806,583	1,263,505	236,154	1,210,012	15,975	447,530
5 Less: Reserve for bad debts.....	432,671	29,281	275,681	2,715	39,974	17,149	33,805	1,223	32,448	395	14,936
6 Inventories.....	15,003,279	1,460,738	4,135,692	1,985,370	3,380,570	1,302,963	910,401	142,838	1,669,504	15,203	512,476
7 Investments in Government obligations.....	352,699	16,902	123,858	45,007	28,147	82,348	16,409	16,342	23,487	199	9,151
8 Other current assets.....	937,569	35,939	367,143	163,265	157,530	45,664	36,199	61,411	69,772	646	16,830
9 Loans to stockholders.....	141,882	12,866	5,955	17,070	40,588	14,658	16,149	15,944	18,590	62	18,745
10 Other investments.....	3,218,291	216,243	1,191,316	513,113	326,050	304,744	156,302	155,055	351,411	4,057	187,070
11 Depreciable assets.....	15,998,127	955,763	5,240,290	3,509,389	1,792,230	776,431	505,344	1,471,509	1,727,168	20,003	510,400
12 Less: Accumulated depreciation.....	7,575,121	490,917	2,403,845	1,628,609	853,260	420,459	243,119	676,429	845,452	13,031	241,722
13 Depletable assets.....	13,383	4,875	219	2,717	139	146	1,366	258	3,663	-	2,111
14 Less: Accumulated depletion.....	5,056	2,205	36	196	10	134	378	30	2,067	-	1,560
15 Land.....	1,315,583	106,082	489,034	163,591	296,130	43,011	50,107	84,739	81,164	1,725	49,499
16 Intangible assets (amortizable).....	67,008	1,367	14,759	11,846	5,226	3,987	2,912	13,594	12,956	361	608
17 Less: Accumulated amortization.....	26,873	624	5,745	4,648	2,265	2,609	1,621	5,122	4,224	15	244
18 Other assets.....	1,300,045	56,153	288,440	264,376	205,519	79,116	63,332	134,887	204,004	4,218	31,577
19 Total liabilities.....	46,047,041	3,905,406	14,959,858	6,298,649	7,608,297	3,355,666	2,962,085	1,909,185	4,993,617	54,278	1,650,830
20 Accounts payable.....	6,747,411	606,167	1,944,155	1,207,132	719,026	659,937	459,710	246,629	895,879	8,776	300,954
21 Mortgages, notes, and bonds payable in less than one year.....	4,060,245	444,901	583,905	158,935	1,931,224	201,734	298,278	124,346	315,092	1,830	111,747
22 Other current liabilities.....	3,316,082	192,561	1,180,509	558,778	520,725	201,258	180,516	159,377	319,223	3,135	103,073
23 Loans from stockholders.....	715,449	86,385	57,951	86,614	244,906	66,372	66,420	63,623	162,738	440	21,618
24 Mortgages, notes, and bonds payable in one year or more.....	5,064,542	373,046	1,907,526	716,936	711,311	244,904	248,522	349,308	509,803	3,186	212,336
25 Other liabilities.....	2,055,889	55,181	1,136,850	108,959	195,433	58,774	236,786	68,050	188,105	7,751	46,186
26 Capital stock.....	7,665,169	905,628	2,021,044	853,479	1,302,624	597,310	585,129	337,375	1,055,949	6,631	343,862
27 Paid-in or capital surplus.....	2,222,185	82,807	599,734	904,625	122,677	172,523	63,470	95,410	179,969	970	66,930
28 Surplus reserves.....	239,087	12,012	68,726	22,451	27,569	12,933	50,013	16,747	28,626	10	10,975
29 Earned surplus and undivided profits.....	13,960,982	1,146,718	5,459,458	1,680,740	1,952,802	1,139,921	773,241	448,320	1,338,233	21,549	433,149
30 Total receipts.....	133,877,777	8,180,987	28,089,354	33,674,697	34,193,282	7,459,390	5,292,975	4,974,339	11,864,896	147,857	3,837,012
31 Business receipts.....	130,962,166	8,007,728	27,027,860	33,442,901	33,620,262	7,243,337	4,998,543	4,867,600	11,612,094	141,841	3,752,163
32 Interest on Government obligations:											
33 United States.....	8,771	586	2,544	1,336	791	1,279	844	580	810	1	290
34 State and local.....	4,320	143	556	222	243	1,257	1,710	63	126	-	10
35 Other interest.....	185,009	19,649	61,532	13,623	37,778	10,442	18,079	3,826	19,172	908	5,125
36 Rents.....	308,901	19,932	108,410	28,118	56,718	31,394	15,359	15,480	32,953	537	9,984
37 Royalties.....	3,186	457	319	941	164	-	237	435	626	7	114
38 Net short-term capital gain reduced by net long-term capital loss.....	6,010	478	605	417	1,276	488	582	1,968	196	-	353
39 Net long-term capital gain reduced by net short-term capital loss.....	106,026	8,606	15,696	12,804	14,009	25,151	3,814	12,495	12,912	539	4,842
40 Net gain, noncapital assets.....	14,612	983	1,213	2,254	4,147	170	1,109	2,498	2,174	64	245
41 Dividends, domestic corporations.....	51,139	2,965	23,355	2,874	3,869	6,005	3,127	6,353	6,353	27	2,542
42 Dividends, foreign corporations.....	41,466	2	40,584	199	3	42	7	10	619	-	317
43 Other receipts.....	2,186,171	119,458	806,680	169,008	454,022	139,825	250,127	66,257	176,861	3,933	61,027
44 Total deductions.....	130,255,919	7,932,877	26,940,355	33,019,462	33,656,882	7,199,254	5,121,198	4,775,099	11,467,710	143,082	3,723,012
45 Cost of sales and operations.....	97,509,324	6,164,334	17,429,304	26,567,339	28,883,414	4,749,099	3,254,408	2,312,449	8,043,050	105,927	2,879,255
46 Compensation of officers.....	2,238,414	242,929	172,728	176,694	536,736	213,422	228,645	192,663	469,900	4,697	77,867
47 Repairs.....	420,548	22,674	100,968	103,737	55,751	20,055	15,583	53,848	45,786	2,146	11,286
48 Bad debts.....	277,273	38,838	92,447	9,808	49,198	16,185	31,410	3,254	35,335	798	13,266
49 Rent paid on business property.....	2,500,900	74,036	644,553	479,996	258,313	358,046	142,151	251,672	290,245	1,888	52,276
50 Taxes paid.....	1,800,370	114,267	525,890	366,036	260,752	116,250	86,180	145,924	182,805	2,266	58,122
51 Interest paid.....	506,215	44,764	158,144	45,039	127,640	26,540	31,592	25,272	46,815	409	21,708
52 Contributions or gifts.....	52,638	2,655	23,193	9,192	6,472	3,546	2,187	1,518	3,794	81	985
53 Amortization.....	9,476	259	1,873	1,593	907	724	716	1,524	1,524	1	646
54 Depreciation.....	1,357,805	78,241	406,037	327,773	156,509	64,094	43,276	127,934	151,937	2,004	39,529
55 Depletion.....	4,104	297	371	505	709	758	536	293	624	11	309
56 Advertising.....	1,965,338	61,102	671,471	441,681	284,635	164,447	154,204	50,141	136,616	1,041	39,085
57 Pension, profit sharing, stock bonus, annuity plans.....	267,311	11,706	114,135	76,399	20,007	11,744	5,967	7,883	19,259	211	8,530
58 Other employee benefit plans.....	147,656	7,220	17,522	62,749	22,355	7,703	3,791	12,417	13,799	100	4,679
59 Net loss, noncapital assets.....	7,897	519	2,305	1,426	1,497	263	415	519	953	-	240
60 Other deductions.....	21,190,650	1,069,036	6,579,408	4,349,235	2,991,301	1,446,195	1,120,129	1,588,596	2,025,268	21,502	514,229
61 Total receipts less total deductions.....	3,621,858	248,110	1,148,999	655,235	536,400	260,136	171,777	199,240	397,186	4,775	115,000
62 Includable income of controlled foreign corporations.....	(1)	-	-	(1)	-	-	-	-	-	-	-
63 Net income (60 plus 61 minus 33).....	3,617,538	247,967	1,148,443	655,013	536,157	258,879	170,067	199,177	397,060	4,775	114,990
64 Income subject to tax.....	3,169,638	196,593	1,094,916	618,897	445,720	217,537	122,983	148,950	319,790	4,252	90,558
65 Income tax.....	1,398,376	74,878	543,307	298,547	178,588	79,786	44,786	57,343	119,669	1,472	39,429
66 Investment credit.....	54,675	1,836	18,681	17,745	3,419	2,064	615	4,898	5,338	79	1,070
67 Tax from recomputing prior year investment credit.....	965	28	627	90	34	37	42	22	81	4	217
68 Net income after tax (62 minus 64, minus 66, plus 65).....	2,272,872	174,897	623,190	374,121	360,954	181,120	125,854	146,710	282,648	3,378	70,414
69 Distributions to stockholders:											
70 Cash and property except own stock.....	771,404	35,765	387,541	157,062	50,598	33,263	17,474	31,375	58,054	272	22,476
71 Corporation's own stock.....	98,254	8,368	19,850	31,336	9,919	1,908	10,503	7,361	8,848	161	398

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued							
	Finance, insurance, and real estate							
	Total finance, insurance, and real estate	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1 Number of returns with net income.....	232,665	13,699	32,159	1,979	12,984	2,618	15,410	153,816
	(Thousand dollars)							
2 Total assets.....	739,064,368	353,095,128	138,435,404	5,592,485	34,615,610	165,682,721	2,210,967	39,432,053
3 Cash.....	68,767,136	57,051,969	5,416,010	313,163	895,883	2,468,767	471,850	2,149,494
4 Notes and accounts receivable.....	215,546,928	153,752,973	51,608,447	2,012,862	1,559,180	1,421,932	848,789	4,342,745
5 Less: Reserve for bad debts.....	5,416,435	3,117,465	2,178,928	2,687	21,182	57,033	7,646	31,494
6 Inventories.....	111,919	-	11,139	512	9,695	11,630	198	78,745
7 Investments in Government obligations.....	119,202,739	89,662,483	6,393,180	495,865	2,067,968	19,665,283	48,236	869,724
8 Other current assets.....	5,844,303	2,098,910	1,691,332	420,139	812,368	141,099	31,821	648,634
9 Loans to stockholders.....	1,066,087	188,636	581,132	1,684	136,403	1,063	11,985	145,184
10 Other investments.....	284,469,729	45,787,151	71,699,752	2,213,673	27,445,622	131,167,719	491,514	5,664,298
11 Depreciable assets.....	34,325,432	4,717,591	1,919,883	91,720	666,877	1,620,646	230,867	25,077,848
12 Less: Accumulated depreciation.....	9,775,067	759,480	433,003	180,963	42,675	42,675	97,183	8,219,656
13 Depletable assets.....	1,127,096	1,706	212	537,160	1,035	301	575,930	301
14 Less: Accumulated depletion.....	347,046	493	838	208	121,322	1,035	63	224,122
15 Land.....	8,309,091	316,088	404,867	24,512	225,868	31,449	19,773	7,282,534
16 Intangible assets (amortizable).....	133,156	1,795	28,584	531	12,491	645	6,559	85,551
17 Less: Accumulated amortization.....	40,102	524	10,670	223	3,026	302	2,432	22,925
18 Other assets.....	15,739,402	3,393,788	1,293,765	62,837	568,588	9,251,463	156,398	1,012,563
19 Total liabilities.....	739,064,368	353,095,128	138,435,404	5,592,485	34,615,610	165,682,721	2,210,967	39,432,053
20 Accounts payable.....	22,346,721	12,360,586	5,694,738	1,117,631	284,790	260,662	877,807	1,750,507
21 Mortgages, notes, and bonds payable in less than one year.....	27,369,440	2,862,594	17,937,555	1,780,476	615,902	496,663	103,018	3,573,232
22 Other current liabilities.....	382,165,933	299,963,678	75,022,217	708,783	1,088,284	4,130,227	113,512	1,139,232
23 Loans from stockholders.....	5,866,930	38,553	4,513,780	13,278	80,336	131,203	20,107	1,069,673
24 Mortgages, notes, and bonds payable in one year or more.....	34,793,461	641,757	15,524,859	569,060	1,515,255	277,464	106,736	16,158,330
25 Other liabilities.....	157,340,395	8,315,960	6,525,152	540,174	2,287,862	138,096,178	79,390	1,495,679
26 Capital stock.....	25,179,970	7,207,186	3,991,832	258,377	5,728,091	1,993,703	248,349	5,752,432
27 Paid-in or capital surplus.....	32,056,317	9,676,626	1,803,652	101,049	17,704,657	609,653	115,960	2,044,720
28 Surplus reserves.....	12,358,480	2,561,138	3,701,246	9,191	1,688,511	4,117,849	67,600	212,945
29 Earned surplus and undivided profits.....	39,586,721	9,467,050	3,720,373	494,466	3,621,922	15,569,119	478,488	6,235,303
30 Total receipts.....	78,950,254	15,443,629	9,650,918	1,026,201	2,814,453	40,013,008	1,846,285	8,155,760
31 Business receipts.....	45,252,976	2,047,483	2,558,376	351,115	224,316	32,459,444	1,756,141	5,856,101
32 Interest on Government obligations:								
33 United States.....	2,911,373	2,281,522	226,125	19,676	59,910	306,748	2,346	15,046
34 State and local.....	1,208,364	810,243	5,254	1,717,831	21,480	346,795	2,322	8,565
35 Other interest.....	21,981,115	9,670,879	6,343,615	82,839	240,766	5,418,182	8,779	216,055
36 Rents.....	1,026,702	200,992	70,319	2,662	33,553	439,945	7,763	272,468
37 Royalties.....	178,407	1,929	4,159	44	66,679	15,822	16	89,758
38 Net short-term capital gain reduced by net long-term capital loss.....	35,642	6,169	4,685	3,853	10,647	1,848	613	7,827
39 Net long-term capital gain reduced by net short-term capital loss.....	1,729,847	213,744	98,239	13,409	905,812	151,717	5,528	341,398
40 Net gain, noncapital assets.....	1,374,440	14,653	11,332	473,189	6,869	2,564	718	865,115
41 Dividends, domestic corporations.....	1,833,537	73,295	60,586	12,231	1,093,236	496,631	12,236	85,322
42 Dividends, foreign corporations.....	71,698	2,182	3,956	841	57,965	5,179	319	1,256
43 Other receipts.....	1,346,153	120,538	255,821	61,088	93,220	368,133	50,504	396,849
44 Total deductions.....	67,889,264	12,164,451	8,437,809	863,411	652,842	37,673,898	1,664,937	6,431,916
45 Cost of sales and operations.....	20,290,439	14,170	59,019	7,798	59,333	19,393,845	427,418	332,856
46 Compensation of officers.....	2,666,297	1,147,399	350,278	122,833	42,310	173,283	314,680	515,514
47 Repairs.....	325,087	77,534	22,231	1,511	3,205	5,655	3,538	211,413
48 Bad debts.....	1,393,191	613,793	705,422	1,973	12,006	29,845	9,720	20,432
49 Rent paid on business property.....	944,989	251,532	105,640	28,821	8,468	241,801	54,210	254,417
50 Taxes paid.....	2,525,074	498,177	199,915	29,505	39,001	821,711	38,117	898,648
51 Interest paid.....	10,460,904	4,693,698	4,491,688	99,922	103,472	79,998	10,143	981,983
52 Contributions or gifts.....	89,175	48,029	10,640	1,659	3,434	10,253	2,131	13,029
53 Amortization.....	21,551	3,150	5,161	201	3,007	246	1,208	8,578
54 Depreciation.....	1,767,237	346,068	104,537	8,534	24,585	209,828	27,798	1,034,887
55 Depletion.....	113,558	671	1,546	1	57,705	11,944	113	41,578
56 Advertising.....	607,009	210,868	172,605	12,288	2,194	99,609	17,497	92,038
57 Pension, profit sharing, stock bonus, annuity plans.....	528,083	253,636	53,047	18,810	4,705	156,791	22,789	18,305
58 Other employee benefit plans.....	215,571	58,263	15,763	2,846	774	121,529	7,007	9,389
59 Net loss, noncapital assets.....	119,372	69,926	17,006	449	1,645	409	612	29,325
60 Other deductions.....	25,821,737	3,877,537	2,123,311	526,260	290,998	16,306,151	727,956	1,969,524
61 Total receipts less total deductions.....	11,060,990	3,279,178	1,213,109	162,790	2,161,611	2,339,110	181,348	1,723,844
62 Includable income of controlled foreign corporations.....	293	-	2	52	239	-	-	-
63 Net income (60 plus 61 minus 33).....	9,852,919	2,468,935	1,199,406	157,536	2,140,183	1,992,554	179,026	1,715,279
64 Income subject to tax.....	7,053,139	2,376,448	1,079,955	141,709	308,609	1,603,876	123,988	1,418,554
65 Income tax.....	3,119,740	1,128,362	480,866	66,676	112,019	804,718	48,508	478,591
66 Investment credit.....	37,804	19,819	4,345	212	397	6,447	492	5,992
67 Tax from recomputing prior year investment credit.....	1,282	581	162	3	3	205	1	90
68 Net income after tax (62 minus 64, minus 66, plus 65).....	6,769,701	1,359,811	722,723	90,932	2,028,558	1,194,078	131,009	1,242,590
Distributions to stockholders:								
69 Cash and property except own stock.....	3,863,101	976,763	345,450	18,004	1,745,545	379,692	51,004	346,643
Corporation's own stock.....	479,508	196,563	38,189	4,004	150,737	48,766	2,187	39,762

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34. —BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued								
	Services								Nature of business not allocable
	Total Services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Miscellaneous services	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
1 Number of returns with net income.....	85,887	6,520	14,498	25,517	14,715	3,780	7,369	13,488	1,504
	(Thousand dollars)								
2 Total assets.....	18,213,658	2,721,728	1,744,523	6,115,470	2,394,405	1,855,484	1,647,315	1,734,733	100,911
3 Cash.....	1,899,210	161,542	206,514	701,923	183,778	173,810	185,253	286,390	12,849
4 Notes and accounts receivable.....	3,556,790	233,920	319,489	1,780,998	336,711	310,279	125,602	449,791	31,825
5 Less: Reserve for bad debts.....	69,993	4,655	5,026	35,021	5,374	4,078	1,270	14,569	203
6 Inventories.....	871,365	37,891	109,540	267,175	138,236	225,127	24,727	68,669	5,519
7 Investments in Government obligations.....	412,837	24,975	18,911	233,399	8,151	45,175	30,012	52,234	6,377
8 Other current assets.....	417,831	48,245	38,840	158,484	38,715	58,467	36,379	38,701	3,630
9 Loans to stockholders.....	97,279	8,493	10,594	32,278	13,373	10,492	4,684	17,365	310
10 Other investments.....	2,212,961	293,385	149,074	1,025,720	110,538	351,796	106,775	175,673	14,024
11 Depreciable assets.....	12,485,530	2,485,630	1,452,939	3,019,517	2,269,454	969,060	1,523,966	766,998	15,312
12 Less: Accumulated depreciation.....	5,513,224	992,794	766,303	1,408,681	867,547	553,997	630,188	293,714	4,897
13 Depletable assets.....	53,987	9,635	1,356	2,302	406	4,817	1,094	34,377	-
14 Less: Accumulated depletion.....	12,058	3,689	502	1,212	108	720	759	5,068	-
15 Land.....	925,938	318,406	82,588	85,309	99,088	126,698	145,473	68,376	9,516
16 Intangible assets (amortizable).....	183,370	7,682	7,229	19,157	7,285	116,099	11,131	14,787	65
17 Less: Accumulated amortization.....	108,952	1,959	3,596	5,351	1,785	86,321	5,448	4,492	47
18 Other assets.....	798,753	95,021	122,876	239,473	63,484	108,780	89,884	79,235	6,031
19 Total liabilities.....	18,213,658	2,721,728	1,744,523	6,115,470	2,394,405	1,855,484	1,647,315	1,734,733	100,911
20 Accounts payable.....	2,075,423	111,245	151,197	1,046,390	222,305	243,737	88,147	212,402	11,339
21 Mortgages, notes, and bonds payable in less than one year.....	1,696,824	162,185	104,380	492,738	524,322	151,184	123,294	138,721	6,913
22 Other current liabilities.....	1,282,970	104,494	107,755	540,384	119,615	152,214	102,745	155,763	18,301
23 Loans from stockholders.....	490,801	74,746	49,927	200,688	88,861	20,949	42,773	32,857	878
24 Mortgages, notes, and bonds payable in one year or more.....	3,949,995	1,098,081	300,876	925,762	638,011	300,105	433,466	253,694	14,011
25 Other liabilities.....	856,434	73,132	51,782	453,821	63,084	87,873	42,300	84,442	6,769
26 Capital stock.....	2,610,116	447,243	365,520	751,841	257,969	204,710	325,189	257,644	33,050
27 Paid-in or capital surplus.....	1,078,947	243,455	50,240	307,707	78,005	201,407	123,401	74,732	7,696
28 Surplus reserves.....	178,399	41,188	6,370	82,060	6,974	9,585	13,904	18,318	478
29 Earned surplus and undivided profits.....	3,993,749	365,959	556,476	1,314,079	415,259	483,720	352,096	506,160	1,476
30 Total receipts.....	24,250,422	1,855,234	3,068,008	9,490,512	2,604,059	1,837,163	1,793,562	3,601,884	66,137
31 Business receipts.....	23,100,939	1,677,131	3,020,297	9,120,685	2,454,537	1,654,525	1,669,453	3,504,311	58,258
32 Interest on Government obligations:									
33 United States.....	9,272	937	395	4,283	166	1,310	806	1,375	167
34 State and local.....	1,138	358	189	4,144	847	101	165	334	59
35 Other interest.....	74,067	9,288	3,914	20,794	4,627	26,575	3,895	4,974	558
36 Rents.....	342,438	75,411	10,308	120,176	60,121	24,910	37,053	14,459	858
37 Royalties.....	33,328	1,139	151	7,151	11	18,046	1,813	5,017	21
38 Net short-term capital gain reduced by net long-term capital loss.....	2,559	860	78	832	376	319	31	63	232
39 Net long-term capital gain reduced by net short-term capital loss.....	143,005	29,586	4,946	37,430	21,637	26,884	14,039	8,483	1,464
40 Net gain, noncapital assets.....	41,837	2,875	1,241	6,259	26,522	253	3,372	1,315	1,067
41 Dividends, domestic corporations.....	37,157	4,239	2,304	15,474	277	7,395	2,444	5,024	66
42 Dividends, foreign corporations.....	14,584	4,694	161	3,905	1	4,772	606	445	2
43 Other receipts.....	445,098	48,716	24,024	149,379	34,937	72,073	59,885	56,084	3,365
44 Total deductions.....	22,624,472	1,735,681	2,898,276	8,897,464	2,449,945	1,665,225	1,617,572	3,360,309	59,806
45 Cost of sales and operations.....	12,507,563	651,650	1,530,434	5,649,472	1,199,837	900,315	650,508	1,925,347	32,264
46 Compensation of officers.....	1,295,793	50,748	197,093	488,665	134,595	54,415	73,407	296,870	5,582
47 Repairs.....	232,067	52,568	38,939	45,951	28,598	14,467	29,916	21,628	701
48 Bad debts.....	61,603	4,949	9,026	22,886	8,409	2,554	2,169	11,610	424
49 Rent paid on business property.....	788,772	101,459	116,023	177,991	117,745	55,835	93,145	126,574	1,945
50 Taxes paid.....	721,702	101,789	101,281	177,753	81,926	46,692	116,075	96,186	1,784
51 Interest paid.....	300,864	72,630	22,584	71,022	61,020	19,912	31,217	22,479	882
52 Contributions or gifts.....	17,639	1,108	2,335	6,977	839	1,617	2,534	2,229	1
53 Amortization.....	15,114	844	1,175	3,053	507	6,536	2,311	688	24
54 Depreciation.....	1,419,733	150,467	131,893	393,785	414,014	139,614	121,022	68,938	1,440
55 Depletion.....	12,034	860	409	260	469	261	5,298	4,477	-
56 Advertising.....	345,127	36,262	46,234	94,979	22,254	51,227	58,002	36,169	529
57 Pension, profit sharing, stock bonus, annuity plans.....	148,745	3,121	9,186	76,228	4,293	4,836	6,510	44,571	260
58 Other employee benefit plans.....	64,085	5,941	10,447	24,906	6,513	4,134	2,342	9,802	16
59 Net loss, noncapital assets.....	6,824	503	1,691	2,847	685	139	496	463	21
60 Other deductions.....	4,686,807	500,782	679,526	1,660,689	368,241	362,671	422,620	692,278	13,933
61 Total receipts less total deductions.....	1,625,950	119,553	169,732	593,048	154,114	171,938	175,990	241,575	6,331
62 Includable income of controlled foreign corporations.....	160	-	-	41	-	119	-	-	-
63 Net income (60 plus 61 minus 33).....	1,619,972	119,195	169,543	588,945	153,267	171,956	175,825	241,241	6,272
64 Income subject to tax.....	1,335,928	83,368	130,017	508,895	127,066	141,058	144,777	200,747	4,122
65 Income tax.....	557,622	30,888	50,526	220,472	46,069	60,384	65,943	83,340	1,126
66 Investment credit.....	30,207	2,376	3,786	11,222	5,597	2,578	2,012	2,636	21
67 Tax from recomputing prior year investment credit.....	700	49	58	452	115	(1)	(1)	26	-
68 Net income after tax (62 minus 64, minus 66, plus 65).....	1,091,857	90,634	122,745	379,243	112,680	114,150	111,894	160,511	5,167
Distributions to stockholders:									
69 Cash and property except own stock.....	251,788	22,249	42,854	85,099	9,689	31,120	21,390	39,387	1,148
Corporation's own stock.....	24,858	1,024	4,160	8,154	2,916	3,735	1,238	3,631	-

Less than \$500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, 1963

ACTIVE CORPORATION RETURNS WITH INVESTMENT CREDIT

Table 35.—NUMBER OF RETURNS WITH INVESTMENT CREDIT, TENTATIVE INVESTMENT CREDIT, AND COST OF ELIGIBLE PROPERTY, BY SELECTED INDUSTRIES

Selected industry	Total number of returns	Returns with investment credit					
		Number	Cost of eligible property (Thousand dollars)	Qualified investment (Thousand dollars)	Tentative credit (Thousand dollars)	Carryback/over of unused credit (Thousand dollars)	Investment credit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries.....	1,323,184	294,754	23,535,248	21,094,049	1,199,858	179,414	1,105,353
Agriculture, forestry, and fisheries.....	23,270	5,167	97,750	73,979	4,947	946	4,889
Farms.....	16,227	3,333	68,139	51,520	3,327	654	3,507
Other agriculture, forestry, and fisheries.....	7,043	1,834	29,611	22,399	1,620	292	1,382
Mining.....	14,878	2,844	467,688	416,853	28,900	8,262	24,494
Metal mining.....	1,136	(1)	(1)	(1)	(1)	(1)	(1)
Coal mining.....	2,480	407	97,555	90,937	6,210	2,994	4,273
Crude petroleum, natural gas, and natural gas liquids and services.....	7,932	1,312	155,838	130,798	9,024	3,976	6,842
Nonmetallic minerals (except fuels) mining.....	3,340	1,080	125,678	108,413	7,593	944	7,656
Contract construction.....	96,465	22,623	600,703	375,293	24,529	3,270	24,126
General contractors.....	47,420	10,591	457,410	288,013	19,458	2,820	19,302
Building construction.....	36,574	6,686	96,786	63,910	3,979	502	3,542
Other general contractors.....	10,846	3,865	360,624	224,103	15,479	2,318	15,760
Special trade contractors.....	48,135	11,973	140,592	85,105	4,943	429	4,720
Contractors not allocable.....	910	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	181,799	68,886	10,043,912	9,056,775	628,436	75,196	573,146
Food and kindred products.....	18,310	7,918	978,984	862,440	58,249	7,906	58,443
Meat products.....	2,285	1,057	87,922	72,232	5,014	205	5,143
Dairy products.....	3,614	1,586	169,247	147,030	10,212	461	10,152
Beverages.....	3,312	1,525	220,037	187,394	14,992	1,196	13,422
Other food products.....	9,099	3,750	501,778	455,784	30,031	3,944	29,726
Tobacco manufactures.....	191	107	56,049	52,257	3,659	-	3,721
Textile mill products.....	6,448	2,618	314,481	292,521	27,411	1,310	20,174
Apparel and other fabricated textile products.....	17,131	5,016	79,641	68,443	4,407	434	4,542
Lumber and wood products, except furniture.....	8,817	3,021	192,821	162,734	11,172	1,195	11,175
Furniture and fixtures.....	6,613	3,250	63,824	56,612	3,705	254	3,849
Paper and allied products.....	4,165	1,932	489,399	468,672	32,653	2,766	31,195
Printing, publishing, and allied industries.....	21,275	6,711	334,225	298,856	20,680	1,928	19,335
Chemicals and allied products.....	10,804	3,675	1,247,604	1,177,772	8,214	4,900	78,340
Petroleum refining and related industries.....	1,259	611	1,387,908	1,340,878	93,711	33,448	51,571
Rubber and miscellaneous plastics products.....	4,345	1,828	278,501	257,592	17,978	1,036	18,262
Leather and leather products.....	3,030	1,137	44,025	34,783	2,300	207	2,578
Stone, clay, and glass products.....	8,082	3,541	514,526	456,539	31,242	2,939	30,893
Primary metal industries.....	4,336	2,252	1,046,900	1,002,804	70,670	4,979	63,573
Fabricated metal products, except machinery and transportation equipment.....	19,271	8,505	386,613	347,734	23,980	2,600	22,906
Machinery, except electric.....	19,306	8,369	667,365	545,219	37,737	4,716	35,961
Electrical machinery, equipment, and supplies.....	9,140	3,150	484,534	396,773	27,712	1,540	26,254
Transportation equipment.....	4,551	1,792	1,132,934	981,689	68,222	4,047	17,796
Other manufacturing.....	14,725	4,453	343,678	256,457	14,622	3,198	17,318
Transportation, communication, electric, gas, and sanitary services.....	56,291	15,929	9,284,026	8,807,006	361,481	51,406	331,311
Transportation.....	43,007	11,042	2,010,318	1,767,530	123,586	44,814	96,756
Railroad transportation, terminals, and related services.....	569	169	835,277	816,679	57,156	15,859	42,386
Motor freight transportation and warehousing, terminals, and related services.....	22,645	6,955	468,695	295,616	20,305	4,726	18,772
Other transportation.....	20,293	3,918	706,346	655,235	46,125	24,719	37,598
Communication.....	6,855	2,703	3,275,041	3,121,444	99,913	920	99,225
Electric, gas, and sanitary services.....	5,929	2,184	3,998,667	3,918,032	137,982	5,672	135,230
Wholesale and retail trade.....	403,434	103,625	1,545,142	1,351,767	80,398	28,000	79,455
Wholesale trade.....	137,616	39,351	532,883	397,400	24,870	2,774	23,710
Groceries and related products.....	15,658	4,711	107,423	77,251	5,036	542	4,948
Farm products—raw materials.....	5,886	1,861	41,967	35,828	2,333	213	2,260
Electrical goods.....	8,089	2,277	12,711	8,949	461	27	469
Machinery, equipment, and supplies.....	19,871	6,128	63,455	41,326	4,491	144	3,463
Other wholesale trade.....	88,112	24,374	307,327	234,346	14,549	1,348	17,570
Retail trade.....	257,383	62,410	986,313	835,792	54,105	25,876	34,675
Building materials, hardware, and farm equipment.....	26,828	7,090	42,455	30,785	1,615	250	1,836
General merchandise stores.....	16,930	5,017	397,766	297,987	17,767	2,137	18,681
Food stores.....	18,211	5,554	292,307	265,833	18,205	1,521	17,745
Automotive dealers and gasoline service stations.....	42,200	13,407	85,360	65,292	3,461	445	3,419
Apparel and accessory stores.....	29,765	6,436	38,839	33,256	1,946	452	2,064
Eating and drinking places.....	42,284	6,826	92,791	80,575	5,201	1,441	4,898
Other retail trade.....	81,165	18,080	131,295	102,064	9,910	19,530	6,032
Wholesale and retail trade not allocable.....	8,435	1,864	25,446	18,575	1,123	50	1,370
Finance, insurance, and real estate.....	375,375	42,837	781,428	594,553	37,264	4,786	37,804
Banks and trust companies.....	15,052	9,767	383,474	288,717	11,505	1,520	19,819
Credit agencies other than banks.....	49,099	9,622	98,105	74,139	3,156	1,142	4,345
Security and commodity brokers, dealers, exchanges, and services.....	3,472	767	7,739	4,392	256	47	312
Holding and other investment companies.....	21,757	573	8,977	5,390	386	20	397
Insurance carriers.....	4,697	865	117,782	91,401	6,330	281	6,447
Insurance agents, brokers, and service.....	23,182	3,614	26,485	11,341	472	30	492
Real estate.....	258,116	17,629	138,866	118,373	7,159	2,746	5,792
Services.....	163,766	32,661	715,583	515,901	34,079	6,848	30,207
Hotels, rooming houses, camps, and other lodging places.....	14,510	2,387	42,333	39,783	2,246	1,138	2,376
Personal services.....	27,125	6,011	74,410	58,818	3,729	522	3,786
Business services.....	44,353	10,264	273,596	198,762	13,398	3,333	11,722
Automobile and other repair services.....	25,435	5,202	164,423	92,713	6,159	441	5,597
Amusement and recreation services, including motion pictures.....	27,153	3,791	102,679	88,608	6,006	480	4,590
Other services.....	25,190	5,406	55,362	41,217	2,941	384	2,636
Nature of business not allocable.....	7,906	182	2,016	1,322	124	-	21

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Excluded from columns (2) - (7) are Form 1120-S returns since as nontaxable entities they were not eligible to claim investment credit. These returns, however, are included in column (1).

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 36.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

Industrial division and selected years	Returns with and without net income					Returns with net income								
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
ALL INDUSTRIAL DIVISIONS														
1945.....	421,125	255,447,753	244,030,015	180,042,297	3,976,728	5,585,236	21,138,957	303,019	239,045,611	228,342,239	168,154,630	3,531,229	5,065,278	22,165,206
1953.....	697,975	558,242,262	534,567,518	392,677,711	16,510,610	12,194,850	39,484,687	441,767	506,450,081	483,362,717	353,430,034	9,297,382	11,220,740	41,819,445
1957.....	940,147	720,413,567	684,883,382	499,972,076	16,968,312	16,392,993	44,476,464	572,936	625,621,466	595,601,466	429,822,519	14,409,184	14,284,613	48,666,002
1958.....	990,381	735,383,092	696,593,934	505,231,525	18,677,093	16,691,748	38,522,869	611,131	632,342,814	599,575,553	429,822,603	15,582,188	14,253,608	43,489,773
1959.....	1,074,121	816,799,884	772,914,545	557,061,668	20,493,626	19,189,112	46,797,267	670,581	719,416,050	682,186,185	486,790,620	17,592,188	16,753,957	51,651,374
1960.....	1,140,574	849,131,933	802,790,920	577,039,064	22,159,675	21,129,646	43,505,174	670,239	724,451,248	685,693,937	486,312,907	18,565,763	18,216,216	50,382,340
1961.....	1,190,286	873,177,644	823,943,265	586,557,223	23,687,786	22,428,996	45,893,900	715,589	750,598,885	709,250,561	500,062,940	19,769,298	19,384,082	52,401,331
1962.....	1,268,042	949,305,342	895,120,385	638,036,184	27,553,447	24,802,873	49,606,038	783,195	825,254,516	780,432,580	552,635,537	23,265,866	21,506,084	56,248,301
1963.....	1,323,184	1,007,932,861	948,790,180	672,223,525	29,545,082	27,081,675	54,274,047	808,042	886,517,172	833,652,191	586,758,331	25,547,347	23,914,139	61,306,555
AGRICULTURE, FORESTRY, AND FISHERIES														
1945.....	6,152	993,372	931,340	595,196	27,185	22,904	133,813	3,865	893,856	837,073	519,698	23,231	20,439	149,892
1953.....	9,405	2,392,434	2,299,984	1,554,470	88,823	42,491	112,022	4,963	1,911,644	1,843,272	1,101,469	59,330	27,274	180,226
1957.....	11,833	3,053,197	2,855,156	1,956,642	124,865	61,060	114,695	6,369	2,769,766	2,693,568	1,457,669	89,132	47,403	186,292
1958.....	12,323	3,454,666	3,254,765	2,302,554	152,952	71,711	145,561	7,654	2,761,341	2,641,189	1,634,248	103,155	54,865	230,662
1959.....	15,603	3,837,620	3,676,501	2,536,425	164,480	78,142	105,884	8,505	2,964,723	2,833,394	1,864,820	116,164	61,029	206,957
1960.....	17,139	4,402,207	4,214,621	3,022,983	178,203	86,446	37,334	9,746	3,083,051	2,939,554	2,154,226	109,046	53,625	199,291
1961.....	18,981	5,339,546	5,077,402	3,698,201	209,562	103,280	110,151	10,560	3,976,505	3,768,956	2,643,134	146,134	77,954	249,043
1962.....	22,130	6,289,029	5,977,917	4,267,109	227,420	118,656	166,954	12,734	4,933,201	4,706,658	3,321,319	161,540	92,334	288,618
1963.....	23,270	7,986,375	7,492,590	5,684,850	248,318	140,808	95,652	12,237	5,036,374	4,747,011	3,301,034	167,915	98,126	327,540
MINING														
1945.....	7,296	3,953,682	3,788,394	2,690,646	146,652	110,007	242,388	3,694	3,352,021	3,211,033	2,270,960	110,760	90,469	299,656
1953.....	9,147	9,353,096	8,999,752	5,543,513	443,161	246,904	945,133	4,271	7,685,868	7,392,221	4,373,754	339,348	190,145	1,101,205
1957.....	12,675	11,539,284	11,107,662	6,754,012	664,658	295,237	948,335	5,785	9,235,769	8,899,354	5,225,684	486,335	224,086	1,286,520
1958.....	12,117	10,605,633	9,629,295	5,736,820	644,869	264,155	831,761	5,556	7,937,267	7,549,354	4,271,850	339,318	194,266	1,189,790
1959.....	12,920	10,354,855	9,896,963	5,812,311	691,008	283,555	645,874	6,175	8,265,643	7,899,413	4,400,884	481,831	215,036	1,146,969
1960.....	13,017	10,925,775	10,408,286	6,067,937	719,555	308,792	738,864	5,735	8,502,316	8,093,143	4,492,932	486,830	224,417	1,259,942
1961.....	13,731	12,257,972	11,615,577	6,933,073	760,119	338,394	862,437	6,695	9,607,161	9,159,026	5,198,506	545,520	244,027	1,351,156
1962.....	13,539	12,859,440	11,955,257	7,210,728	846,503	353,764	793,601	6,445	9,575,465	9,140,106	5,252,529	587,799	249,499	1,257,226
1963.....	14,878	13,055,307	12,448,085	7,295,434	842,167	342,603	1,209,730	6,994	10,982,324	10,482,936	5,893,204	673,922	273,836	1,549,553
CONTRACT CONSTRUCTION														
1945.....	11,834	2,947,953	2,871,727	2,371,049	35,244	33,219	112,620	7,811	2,458,988	2,396,292	1,933,087	25,427	26,634	146,070
1953.....	34,866	16,196,517	15,959,365	13,396,898	255,866	170,321	513,058	21,406	13,869,187	13,663,369	11,422,118	193,765	141,463	626,313
1957.....	53,376	27,051,994	26,675,079	22,410,452	480,570	299,336	739,825	31,961	22,637,897	22,343,436	18,809,758	373,295	245,479	955,840
1958.....	59,847	28,561,305	27,371,551	23,575,022	524,643	327,370	658,894	35,223	23,369,892	23,013,326	19,126,927	402,758	258,769	937,559
1959.....	66,280	32,140,410	31,681,554	26,610,044	602,495	397,334	579,108	38,438	24,047,786	24,677,714	20,494,586	437,286	299,261	925,146
1960.....	72,332	32,893,347	32,361,892	27,155,785	627,039	462,323	379,212	39,049	24,066,658	23,661,837	19,575,338	416,844	323,693	837,697
1961.....	83,751	37,412,748	36,742,702	30,862,895	661,710	591,256	309,159	46,654	28,068,802	27,552,474	22,848,421	459,481	394,526	976,404
1962.....	90,604	41,065,409	40,311,696	33,557,740	734,138	631,313	617,156	53,010	31,741,147	31,153,492	25,809,661	344,447	452,660	1,111,045
1963.....	96,465	45,612,813	44,731,260	37,716,865	815,536	787,595	642,873	56,726	34,799,611	34,126,094	28,285,912	613,361	591,178	1,139,157
MANUFACTURING														
1945.....	79,112	141,283,963	139,096,100	106,827,897	1,826,832	2,771,110	10,250,217	61,680	133,402,830	131,314,630	100,416,548	1,671,510	2,622,616	10,576,548
1953.....	121,086	281,121,862	277,225,220	205,777,265	6,647,794	6,519,067	21,421,346	78,380	263,970,665	260,256,316	191,770,971	9,451,753	6,198,284	24,251,202
1957.....	138,566	323,621,264	327,539,023	236,109,673	7,522,777	8,300,297	22,738,048	87,775	300,243,704	295,555,650	210,380,414	6,784,957	7,613,637	24,037,539
1958.....	150,696	329,432,571	324,134,678	235,472,476	8,529,655	8,402,980	18,500,494	95,303	292,839,015	288,027,438	206,662,059	7,502,409	7,088,561	20,291,170
1959.....	156,297	363,157,167	356,972,649	256,268,083	9,227,824	9,223,589	24,985,884	102,799	330,069,833	324,260,074	230,113,282	8,452,765	8,353,483	26,434,639
1960.....	165,862	371,093,042	364,611,950	260,824,028	9,838,599	10,039,780	22,144,790	103,567	328,898,102	322,916,749	227,415,868	8,811,076	9,027,199	24,188,610
1961.....	173,558	377,580,230	369,911,448	263,691,327	10,503,230	10,625,001	22,493,578	110,449	336,831,731	331,783,972	231,716,733	9,451,646	9,666,305	24,549,132
1962.....	183,149	407,864,669	399,659,829	283,675,065	12,418,850	11,738,065	25,350,966	120,687	369,340,766	361,788,299	254,091,178	11,319,429	10,674,305	27,200,501
1963.....	181,799	429,482,294	419,324,291	295,223,422	13,035,351	12,798,142	28,776,221	119,573	395,552,472	385,966,435	268,897,286	12,117,917	11,956,187	30,390,792

ACTIVE CORPORATION RETURNS

Table 36.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industrial division and selected years	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1945.....	19,736	22,663,351	21,712,398	12,863,772	1,165,016	1,357,140	2,937,076	12,966	19,672,756	18,819,154	10,768,431	1,041,762	1,167,758	3,133,895
1946.....	23,077	40,800,130	37,588,816	24,735,573	2,576,676	2,337,252	5,037,116	18,688	37,791,542	36,644,083	22,539,348	2,380,493	2,194,511	5,191,336
1947.....	37,763	56,979,459	54,443,332	33,410,196	3,916,382	3,359,382	7,757,321	22,985	47,363,012	45,644,395	27,975,937	3,431,116	2,843,560	6,046,490
1948.....	37,320	56,053,064	54,503,312	32,527,907	4,315,077	3,436,570	7,722,321	22,985	47,457,477	45,727,226	26,660,370	3,720,892	2,983,222	6,110,291
1949.....	43,195	62,305,546	60,667,006	35,350,333	4,808,187	3,324,783	6,796,796	26,832	53,904,887	52,553,660	29,451,757	4,236,474	3,433,313	7,184,523
1946.....	43,852	65,921,988	64,132,467	38,091,847	5,246,373	4,145,703	6,592,116	26,331	56,958,988	55,549,108	31,719,961	4,643,258	3,654,497	7,530,399
1947.....	49,048	68,153,969	66,322,225	38,657,666	5,690,673	4,271,346	7,486,686	30,166	57,885,477	56,422,034	31,567,835	4,837,016	3,746,322	7,530,298
1948.....	52,701	71,156,453	71,081,879	41,531,844	6,190,877	4,661,653	8,019,698	32,612	63,773,967	61,772,021	34,812,763	5,820,785	4,198,228	8,575,069
1949.....	56,291	77,676,156	75,710,896	44,583,744	7,345,749	4,951,928	8,923,311	33,164	70,164,258	68,224,129	34,161,095	6,686,202	4,393,314	9,353,537
WHOLESALE AND RETAIL TRADE														
1945.....	120,948	66,640,440	65,741,635	51,376,088	276,171	554,656	3,362,913	97,550	64,016,723	63,158,215	49,270,785	257,934	527,468	3,439,123
1946.....	228,360	169,999,143	167,963,838	134,781,809	1,136,236	1,451,939	3,932,640	143,602	147,516,638	145,759,140	116,421,298	951,675	1,272,555	4,524,569
1947.....	305,117	232,107,862	229,076,399	184,189,590	1,819,172	1,989,157	4,710,899	189,164	197,607,496	195,078,331	156,280,657	1,503,787	1,674,880	5,665,343
1948.....	311,477	228,759,100	225,736,674	180,894,903	1,826,882	2,110,880	4,424,978	194,776	191,411,280	188,896,322	150,516,524	1,487,230	1,771,451	5,432,866
1949.....	334,717	256,647,744	252,867,764	202,994,607	1,969,449	2,481,380	5,567,128	217,857	223,361,735	220,103,653	176,162,497	1,649,946	2,150,054	6,488,706
1946.....	355,623	269,581,271	265,362,564	213,065,409	2,125,202	2,906,697	4,525,610	214,638	223,220,167	219,777,821	175,783,488	1,686,017	2,409,624	5,877,147
1947.....	364,947	270,846,706	266,419,143	211,854,044	2,189,295	3,093,751	4,563,809	224,948	228,273,523	225,599,088	179,438,786	1,791,839	2,568,801	5,861,975
1948.....	388,852	298,336,442	293,118,648	233,483,829	2,447,721	3,452,691	5,172,405	249,480	255,960,956	251,524,224	200,543,204	1,979,048	2,866,782	6,522,651
1949.....	403,434	308,840,600	302,904,109	240,826,787	2,548,398	3,756,445	5,350,003	257,292	286,715,320	281,697,413	208,389,534	2,097,600	3,146,738	6,804,373
Wholesale Trade														
1945.....	35,681	32,288,694	31,983,581	27,409,609	67,091	166,935	1,215,835	28,838	31,011,180	30,722,637	26,256,524	62,237	156,935	1,249,108
1946.....	74,101	61,500,014	60,704,176	64,270,923	370,385	363,636	1,667,856	49,591	70,856,614	70,151,974	59,525,760	312,679	507,833	1,898,780
1947.....	103,474	115,445,818	114,234,368	97,889,282	619,451	740,239	2,224,613	70,687	100,601,801	99,522,721	85,913,920	526,343	645,667	2,593,447
1948.....	102,342	125,029,513	116,829,609	94,835,625	604,346	800,305	1,988,078	71,596	94,938,533	93,912,553	79,166,532	503,758	667,151	2,626,151
1949.....	109,648	125,702,917	124,124,376	106,393,412	647,180	955,631	2,562,827	76,958	110,986,419	109,575,240	93,588,962	547,721	855,446	2,896,626
1946.....	117,437	132,444,133	130,636,700	112,211,313	701,667	1,121,045	2,129,626	79,977	113,577,146	112,001,862	95,462,217	571,565	967,983	2,646,567
1947.....	123,412	132,513,679	130,588,312	111,230,651	712,168	1,225,429	2,286,650	84,255	114,908,226	113,246,792	96,424,720	587,211	1,055,737	2,774,991
1948.....	132,372	144,810,079	142,736,398	121,779,889	795,260	1,372,495	2,420,578	91,697	125,223,426	123,432,014	105,089,771	646,925	1,181,793	2,967,311
1949.....	137,616	147,461,944	145,111,971	123,574,618	830,328	1,478,246	2,473,217	94,214	129,000,531	126,983,084	108,000,955	700,266	1,288,246	3,071,845
Retail Trade														
1945.....	71,209	29,014,328	28,504,184	19,833,224	181,774	340,162	1,888,883	57,682	27,983,634	27,493,174	19,098,890	171,298	325,998	1,922,222
1946.....	134,631	79,769,207	78,644,992	58,748,857	687,028	795,948	2,072,953	82,160	69,025,683	68,075,180	50,593,389	572,414	682,625	2,389,283
1947.....	178,493	106,673,226	105,010,490	78,581,348	1,089,459	1,130,717	2,287,077	104,418	88,371,438	87,045,244	64,606,768	885,258	926,140	2,811,824
1948.....	186,405	106,895,056	105,250,521	78,491,664	1,109,651	1,197,242	2,238,848	109,619	88,112,715	86,786,323	64,168,398	897,633	982,222	2,802,230
1949.....	199,624	120,151,714	118,156,300	88,324,372	1,208,265	1,376,058	2,762,834	123,795	103,008,332	101,341,621	75,468,518	1,003,445	1,166,641	3,293,445
1946.....	217,269	128,013,664	125,786,529	91,893,576	1,320,453	1,640,560	2,225,003	122,675	102,348,725	100,637,991	74,255,471	1,034,669	1,325,117	2,989,266
1947.....	230,243	132,437,539	130,056,689	94,237,308	1,410,538	1,703,864	2,151,002	134,054	109,514,496	107,605,409	79,424,881	1,111,606	1,430,842	2,920,698
1948.....	245,187	146,678,306	143,687,333	106,530,064	1,574,838	1,881,429	2,639,668	150,391	125,008,491	122,843,492	91,128,620	1,269,926	1,608,229	3,362,899
1949.....	257,383	157,044,641	153,555,461	114,016,990	1,672,419	2,203,897	2,793,025	158,168	133,877,777	130,962,166	97,509,324	1,357,805	1,800,370	3,617,538
Wholesale and Retail Trade Not Allocable														
1945.....	14,058	5,337,418	5,253,888	4,133,253	27,306	47,560	258,195	11,030	5,021,909	4,942,462	3,875,370	24,399	44,535	267,794
1946.....	19,628	8,729,922	8,614,670	6,762,029	78,823	92,355	191,831	11,851	7,634,341	7,531,986	5,942,109	66,582	82,007	236,506
1947.....	23,150	9,988,818	9,831,341	7,716,960	110,262	118,201	260,209	14,059	8,634,257	8,500,366	6,659,969	92,186	103,073	263,052
1948.....	22,730	9,824,531	9,656,544	7,567,634	106,885	113,333	198,052	13,561	8,340,032	8,197,452	6,421,406	89,639	93,866	250,435
1949.....	25,445	10,793,713	10,587,088	8,270,823	114,004	147,891	241,417	15,104	9,366,984	9,186,792	7,164,987	96,780	126,867	304,635
1946.....	20,917	9,123,474	8,939,335	6,960,520	103,082	145,092	170,981	11,986	7,204,498	7,137,968	5,565,792	80,383	116,524	241,314
1947.....	11,292	5,189,488	5,774,142	4,386,085	66,589	97,758	125,257	6,639	4,850,801	4,746,887	3,602,885	53,022	82,122	166,286
1948.....	11,293	6,848,057	6,706,917	5,173,876	77,623	96,767	112,159	7,392	5,729,030	5,608,718	4,324,813	62,197	76,760	162,441
1949.....	8,435	4,334,015	4,236,677	3,235,179	45,651	68,302	93,761	4,910	3,837,012	3,752,163	2,879,255	39,520	58,122	114,990

ACTIVE CORPORATION RETURNS

Table 36.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industrial division and selected years	Returns with and without net income						Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
FINANCE, INSURANCE, AND REAL ESTATE														
1945.....	135,573	10,826,775	4,021,813	181,384	357,425	588,709	3,493,901	90,568	9,734,104	3,330,213	145,074	280,215	480,247	3,756,042
1953.....	26,174,914	26,174,914	10,849,826	163,679	849,293	1,124,282	6,921,311	133,891	23,654,257	10,163,113	159,172	652,121	953,127	7,184,350
1957.....	276,935	39,571,953	15,668,244	5,764,629	1,438,344	1,621,693	8,677,089	177,460	30,352,896	16,346,024	3,106,082	1,036,281	1,187,981	9,378,464
1958.....	293,928	60,013,793	33,054,294	15,396,332	1,625,162	1,942,977	7,437,269	192,769	52,068,882	29,317,308	13,800,326	1,194,941	1,540,656	8,191,529
1959.....	318,592	69,911,758	36,062,139	16,084,779	1,763,098	2,221,454	7,152,612	204,761	57,678,675	32,725,859	14,943,699	1,311,905	1,801,639	7,921,686
1960.....	334,388	70,841,547	39,476,590	17,123,026	1,986,848	2,508,144	8,250,426	204,991	61,558,474	35,496,553	16,030,167	1,456,072	2,039,345	9,163,412
1961.....	340,210	75,867,053	43,215,510	18,057,618	2,140,516	2,700,119	8,982,109	211,986	65,205,264	38,242,347	16,852,019	1,535,909	2,171,054	9,911,147
1962.....	359,229	81,856,556	46,294,993	19,625,920	2,370,138	2,963,896	8,680,895	227,118	69,234,990	40,489,117	17,973,600	1,704,169	2,343,450	9,804,170
1963.....	375,375	93,342,867	56,045,458	24,843,485	2,493,278	3,287,664	8,382,346	232,665	78,950,254	45,252,976	20,290,439	1,767,237	2,525,074	9,852,919
SERVICES														
1945.....	35,107	5,974,993	5,718,775	3,080,566	138,636	143,788	601,695	22,977	5,374,674	5,152,243	2,755,484	117,941	126,892	648,697
1953.....	63,517	12,100,550	11,587,756	6,669,379	508,272	302,481	608,351	35,477	9,982,826	9,574,374	5,517,739	386,703	237,204	749,682
1957.....	90,597	18,230,523	17,329,319	9,270,360	1,002,983	462,136	789,055	48,872	14,457,522	13,769,655	7,342,963	697,962	347,444	1,084,608
1958.....	97,200	18,678,063	17,740,643	9,255,618	1,037,096	489,435	752,746	52,641	14,407,182	13,709,577	7,070,948	727,484	360,585	1,083,063
1959.....	110,005	22,227,256	20,954,310	11,350,725	1,259,953	573,405	968,252	61,754	17,980,731	17,004,137	9,309,076	907,557	435,005	1,321,429
1960.....	121,024	23,346,783	22,106,222	11,645,725	1,433,168	667,807	849,352	64,026	18,080,535	17,180,545	9,119,411	954,085	481,737	1,313,102
1961.....	137,955	25,920,339	24,563,082	12,764,070	1,530,190	743,243	889,926	72,985	19,701,290	18,677,167	9,798,893	1,036,152	523,307	1,471,242
1962.....	150,082	28,095,321	26,607,539	14,437,231	1,770,502	854,312	833,141	79,822	20,890,574	19,827,191	10,779,828	1,136,410	588,778	1,457,840
1963.....	163,766	31,614,898	30,018,042	15,980,626	2,212,270	1,018,212	901,109	85,887	24,250,422	23,100,939	12,507,563	1,419,733	721,702	1,619,972
NATURE OF BUSINESS NOT ALLOCABLE														
1945.....	5,367	166,224	147,813	89,702	3,567	3,702	4,334	1,908	139,661	124,386	74,563	2,449	2,814	15,283
1953.....	6,450	99,407	92,961	55,129	4,492	2,113	16,290	1,089	67,554	62,669	34,205	2,144	1,177	9,862
1957.....	13,085	207,071	186,168	106,522	8,128	4,696	1,396	2,821	112,444	97,255	47,801	4,299	2,143	18,548
1958.....	13,251	208,957	192,742	89,293	7,357	5,670	845	3,044	150,478	138,015	59,351	4,331	2,673	22,844
1959.....	16,531	214,528	193,679	74,341	7,132	5,270	1,729	3,460	142,037	128,341	50,019	4,260	3,131	21,319
1960.....	17,337	125,979	116,328	42,324	4,688	3,954	112,530	2,156	82,755	74,627	21,524	2,535	2,079	12,745
1961.....	8,065	82,144	76,176	38,901	3,491	2,606	13,955	1,101	49,132	45,517	18,198	1,584	1,176	6,934
1962.....	7,796	109,923	103,127	67,218	3,288	2,693	13,708	1,287	83,360	78,472	51,435	1,239	1,748	7,181
1963.....	7,906	127,551	115,449	66,312	4,015	4,278	19,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272

*Deficit exceeds net income.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Facsimilies of Forms Used, 1963

U. S. Individual Income Tax Return, Form 1040, 185
 Schedule B, Supplemental Schedule of Income and Credits, 197
 Schedule C, Profit (or Loss) from Business or Profession, 203
 Schedule C-3, Computation of Social Security Self-Employment Tax, 206
 Schedule F, Schedule of Farm Income and Expenses, 208
 Schedule F-1, Computation of Social Security Self-Employment Tax
 on Farm Earnings, 211

U. S. Partnership Return of Income, Form 1065, 213
 U. S. Corporation Income Tax Return, Form 1120, 221
 Computation of Investment Credit, Form 3468, 233

NOTE: Check marks (✓) on the forms indicate the items which were used in preparing the statistics.

FORM 1040
 U.S. Treasury Department
 Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1963

First name and initial _____ Last name _____
 If joint return of husband and wife, use first names and middle initials of both _____
 Home address _____
 Number and street or rural route _____
 City, town or post office, and State _____ Postal ZIP code _____

Print or Type

or taxable year beginning _____ 1963, ending _____ 19____

Your social security number _____
 Occupation _____
 Wife's number if joint return _____
 Occupation _____

Did you file a return for 1962? ☐ Yes ☐ No. If name or address was different than shown above, enter name and address used.

Check one: ☐ Single ☐ Married filing joint return (even if only one had income) ☐ Unmarried Head of Household ☐ Surviving widow(er) with dependent child ☐ Married filing separately Give name of wife or husband only if also filing separately

If joint return, include all income of both husband and wife—**INCOME**—If either you or your wife worked for more than one employer, see page 4 of instructions.

1. Wages, salaries, tips, etc., and excess of allowances over business expenses:
 Employer's name _____ Where employed (city and state) _____
 (a) Federal income tax withheld \$ _____ (b) Wages, etc. \$ _____

2. Totals _____

3. "Sick pay" if included in line 1 (attach required statement) _____

4. Subtract line 3 from line 2. **WAGES AND SALARIES** _____

5a. Dividends (Schedule B) _____

b. Interest (Schedule B or list of payers and amounts) _____

c. Rents, royalties, pensions, etc. (Schedule B) _____

6a. Business income (Schedule C) _____

b. Sale or exchange of property (Schedule D) _____

c. Farm income (Schedule F) _____

7. Total (add lines 4 through 6c) _____

8. Payments by self-employed persons to retirement plans, etc. (attach Form 2950 SE) _____

9. Total income (subtract line 8 from line 7). **ADJUSTED GROSS INCOME (LOSS)** _____

10. Tax Table **FIGURE YOUR TAX BY USING EITHER 10 OR 11** 11. Tax Rate Schedule

If line 9 is less than \$5,000 and you do not itemize deductions; Complete page 2 exemption schedule.

Copy total exemptions here _____ Find your tax in table on page 10 of instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.

a. If you itemize deductions, enter total from page 2 _____
 If line 9 is \$5,000 or more and you do not itemize, enter 10% of line 9 but not more than \$1,000 (\$600 if married and filing separate return).

b. Subtract line 11a from line 9. _____

c. Copy total exemptions from page 2 here _____, multiply by \$600 _____

d. Subtract line 11c from line 11b. (Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.) _____

TAX—CREDITS—PAYMENTS

12. Tax (from either tax table or tax rate schedule). **INCOME TAX BEFORE CREDITS** _____

13a. Dividends received credit _____

b. Retirement income credit _____

c. Investment credit (Form 3468) _____

d. Other credits (Specify—see page 5 of instructions) _____

e. Total (add lines 13a, b, c, and d) _____

14. Balance (subtract line 13e from line 12). **INCOME TAX AFTER CREDITS** _____

15. Tax from recomputing prior year investment credit (attach statement) _____

16. Total (add lines 14 and 15) _____

17. Self-employment tax (Schedule C-3 or F-1) _____

18. Total tax (add lines 16 and 17) _____

19a. Tax withheld (line 2, column (a) above) _____

b. 1963 Estimated tax payments and credits _____
 (Office where paid) _____

c. Total (add lines 19a and b) _____

TAX DUE OR REFUND

20. If payments (line 19c) are less than tax (line 18), enter Balance Due. Pay in full with this return. _____

21. If payments (line 19c) are larger than tax (line 18), enter Overpayment. _____

22. Amount of line 21 you wish credited to 1964 Estimated Tax _____

23. Subtract line 22 from 21. Apply to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only _____

★ LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE

FORM 1040-1963

SCHEDULE A.—EXEMPTIONS (See page 6 of instructions)

Page 2

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check boxes which apply.	(a) Regular \$600 exemption	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of boxes checked →
	(b) Additional \$600 exemption if 65 or over at end of 1963	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
	(c) Additional \$600 exemption if blind at end of 1963	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	

2. Exemptions for your children and other dependents (list below)

• If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN			
		Months lived in your home. If born or died during year, also write "B" or "D"	Did dependent have income of \$600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent
				\$.	\$.

3. Total exemptions (lines 1 and 2 above). (Enter here and on line 10 or 11c, page 1)**ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction**

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize. If necessary, write more than one item on a line or attach additional sheets. Put name and address on all attachments.

Contributions If other than money, attach required statement—see instructions			Total (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) → \$												
Interest expense	Home mortgage		Total interest →												
	Other interest expense (specify)														
Taxes	Real estate taxes	State income taxes	Total taxes →												
	State and local sales taxes	Other taxes (specify)													
Medical and dental expense Attach itemized list. Do not enter any expense compensated by insurance or otherwise	NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of Instructions for possible larger deduction.		<table border="1"> <tr><td>\$</td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td>\$</td><td> </td></tr> </table>	\$										\$	
	\$														
	\$														
1. Total cost of medicine and drugs															
2. Enter 1% of line 9, page 1.															
3. Subtract line 2 from line 1															
4. Other medical, dental expenses (Include hospital insurance premiums) •															
5. Total (add lines 3 and 4)															
6. Enter 3% of line 9, page 1 (see note above)															
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation															
Other deductions See page 8 of instructions			Total other deductions →												
Total itemized deductions (Enter here and on line 11a, page 1) →			\$												

EXPENSE ACCOUNT INFORMATION

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☐ No } See page 4, instructions.

If "Yes," did you submit itemized accounting of all such expenses to your employer? ☐ Yes ☐ No }

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here _____ Taxpayer's signature and date If joint return, BOTH HUSBAND AND WIFE MUST SIGN Wife's signature and date

Sign here _____ Signature of preparer other than taxpayer Address Date

A Personal Letter to Taxpayers:

In 1963 Americans paid in support of their Government over \$105.9 billion in Federal taxes. Of this, some \$6.5 billion of refunds were made to those who had overpaid their taxes.

As the late Mr. Justice Robert Jackson said: "That a people so numerous, scattered and individualistic annually assesses itself with a tax liability, often in highly burdensome amounts, is a reassuring sign of the stability and vitality of our system of self-government."

We have the American taxpayers' honesty and fairness to thank for this, as well as their industry and creativity. These are the qualities responsible for underwriting the sum total of our democratic system.

To preserve these assets of democracy, we must maintain public confidence that our taxes are fairly shared by all and fairly administered. For this purpose several new procedures, approved by Congress, were advanced this year:

AUTOMATIC DATA PROCESSING (ADP) is being extended nationwide. Performing arithmetic checks at speeds up to 250,000 numbers a second, this electronic computer system detects errors, discloses proper refunds and credits, and maintains a continuing account of your individual tax records.

TAX IDENTIFICATION NUMBER (*Social Security number*) is required to be entered in the space provided on the return form, exactly as shown on your account card. This will make certain that you are given immediate credit for taxes reported and paid by you, and that any refund will be promptly recorded in your favor in your tax account.

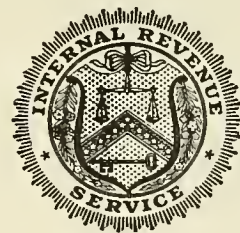
INFORMATION RETURNS are taking on an expanded role. Banks, brokers, and other businesses paying you \$10 or more a year in dividends, or interest, must report them (showing your tax number) to you and to Internal Revenue. These reports—in addition to those for salaries, rents, royalties, and other income—will enable us to verify the amounts reported in your return, and will lessen the need to check with you or examine your records.

Despite these new mechanical aids, we're still striving for the human touch in our tax administration. Our employees are trained to assist you in a courteous manner, and to give fair and straightforward answers to your questions. Telephone or visit them at the nearest Internal Revenue office if you can't find the answer in the enclosed instructions.

Read the instructions carefully: most of you will be able to prepare your own return by doing so. Also, remember to sign your return and file early—ahead of the April 15 deadline.

Mortimer M. Caplin
Commissioner of Internal Revenue

Instructions for Preparing Your Federal Income Tax Return Form 1040 for 1963



INSTRUCTIONS FORM 1040 (1963)

HOW TO USE FORM 1040 (To be filed not later than April 15)

Individuals have two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages, you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If, in addition to salary and wages, you have only interest income, you may also file the 2-page Form 1040. In such case merely attach a list for interest showing payers and amounts and enter the total amount on line 5b, page 1, of your return. You may use Schedule B

(Form 1040) for this purpose if you wish.

If you have income from sources other than salary, wages, and interest, you may need to complete and attach one or more of the following forms:

Schedule B for income from dividends, interest, rents, royalties, pensions, annuities, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming. These schedules may be obtained

DIVIDENDS? INTEREST? RENTS?

Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash.

Payers of \$10 or more of dividends or interest in a year are required to report the amount to both you and the Internal Revenue Service.

from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your income was less than \$10,000, AND

2. It consisted of wages reported on withholding statements (Forms W-2)

and not more than \$200 total of other wages, interest, and dividends, AND

3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the

form provides further information about its use. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham, Ala., 35203.

ALASKA—Anchorage, Alaska, 99501.

ARIZONA—Phoenix, Ariz., 85025.

ARKANSAS—Little Rock, Ark., 72203.

CALIFORNIA—Los Angeles, Calif., 90012; San Francisco, Calif., 94102.

COLORADO—Denver, Colo., 80202.

CONNECTICUT—Hartford, Conn., 06115.

DELAWARE—Wilmington, Del., 19801.

DISTRICT OF COLUMBIA—Baltimore, Md., 21202.

FLORIDA—Jacksonville, Fla., 32201.

GEORGIA—Atlanta, Ga., 30303.

HAWAII—Honolulu, Hawaii, 96813.

IDAHO—Boise, Idaho, 83701.

ILLINOIS—Chicago, Ill., 60602; Springfield, Ill., 62704.

INDIANA—Indianapolis, Ind., 46204.

IOWA—Des Moines, Iowa, 50309.

KANSAS—Wichita, Kans., 67202.

KENTUCKY—Louisville, Ky., 40202.

LOUISIANA—New Orleans, La., 70130.

MAINE—Augusta, Maine, 04330.

MARYLAND—Baltimore, Md., 21202.

MASSACHUSETTS—Boston, Mass., 02115.

MICHIGAN—Detroit, Mich., 48226.

MINNESOTA—St. Paul, Minn., 55101.

MISSISSIPPI—Jackson, Miss., 39202.

MISSOURI—St. Louis, Mo., 63101.

MONTANA—Helena, Mont., 59601.

NEBRASKA—Omaha, Nebr., 68102.

NEVADA—Reno, Nev., 89505.

NEW HAMPSHIRE—Portsmouth, N.H., 03801.

NEW JERSEY—Newark, N.J., 07102.

NEW MEXICO—Albuquerque, N. Mex., 87101.

NEW YORK—Brooklyn, N.Y., 11201; 120 Church Street, New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.

NORTH CAROLINA—Greensboro, N.C., 27401.

NORTH DAKOTA—Fargo, N. Dak., 58102.

OHIO—Cleveland, Ohio, 44113; Cincinnati, Ohio, 45202.

OKLAHOMA—Oklahoma City, Okla., 73102.

OREGON—Portland, Oreg., 97232.

PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

PENNSYLVANIA—Philadelphia, Pa., 19108; Pittsburgh, Pa., 15219.

PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.

RHODE ISLAND—Providence, R.I., 02907.

SOUTH CAROLINA—Columbia, S.C., 29201.

SOUTH DAKOTA—Aberdeen, S. Dak., 57401.

TENNESSEE—Nashville, Tenn., 37203.

TEXAS—Austin, Tex., 78701; Dallas, Tex., 75201.

UTAH—Salt Lake City, Utah, 84110.

VERMONT—Burlington, Vt., 05401.

VIRGINIA—Richmond, Va., 23240.

VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.

WASHINGTON—Tacoma, Wash., 98402.

WEST VIRGINIA—Parkersburg, W. Va., 26102.

WISCONSIN—Milwaukee, Wis., 53202.

WYOMING—Cheyenne, Wyo., 82001.

FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1963 must file; if 65 or over, \$1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemptions should file a joint return with husband or wife to get the smaller tax or larger refund.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Numbers.—Be sure to include your social security number. If you do not have one, file application Form 3227. However, do not delay your return while waiting for it.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, the couple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—A separate return may be filed by a husband and wife where each has income

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is un-

GENERAL INSTRUCTIONS

their name, social security number, permanent home address and serial number.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live (see page 2). U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on line 20, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Make checks or money orders payable to "Internal Revenue Service."

of his own. In such case each should report his or her own income, exemptions and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "married filing separately" on page 1 of the return and give the name of your husband or wife in the space provided. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box on the return for "married filing separately—," and do not enter your wife's (husband's) name. To claim the exemption for your wife or husband check the boxes provided in Schedule A, page 2.

SPECIAL COMPUTATIONS

married (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year.

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of Form 1040, the total need not be entered on the schedule, but must be entered on page 1. This does not apply to Schedules C-3 and F-1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. Indicate you are filing as a surviving husband or wife in the signature area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 4.

In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal

place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list under "Line 2," paragraph 5 on page 6 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

Head of household rates are on page 9.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint

return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All income in whatever form received which is not specifically exempt must be

included in your income tax return, even though it may be offset by

deductions. Examples are given below:

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from sales or exchanges of real estate, securities, or other property.

Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Profits from business or profession.
Your share of partnership profits.
Your share of estate or trust income.

Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.

Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Life insurance proceeds upon death.

Federal and State Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Line 1.—Wages, Salaries, Etc.—Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

Two or More Employers.—If more than \$174.00 of Social Security (F.I.C.A.) employees tax was withheld during 1963 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Enter any excess of Social Security tax withheld over \$174.00 on line 1, column (a), and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security tax with-

held from both husband and wife to figure the excess over \$174.00; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 1, column (a), and write "Credit from regulated investment company" in the "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439.

EMPLOYEE BUSINESS EXPENSES AND EMPLOYER PAYMENTS

Deductible Expenses and Excess Payments.

You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses the excess must be reported as income on your return.

(1) *Travel and transportation.*—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.

(3) *Outside salesmen.*—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-

time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(4) *Other business expenses.*—If you itemize deductions on page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these expenses you must submit the following information with your return.

(1) The total of all amounts received from or charged to your employer for business expenses,

IMPORTANT NOTICE

New rules on proof of deductions for travel, entertainment, and gift expenses are now in effect. The rules are set forth in detail in Publication No. 463, which can be obtained at any Internal Revenue Service office. For employees, the general rules are: (1) If you have adequately accounted to your employer you will not again be required to provide proof to support your deduction; (2) If you have not made an accounting to your employer you must have complete, accurate, and current records.—Estimates are not acceptable; and (3) Records must be supported by receipts, paid bills or similar substantiating evidence for expenditures of \$25 or more, and generally for lodging while traveling away from home regardless of the amount.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

5

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

If you do not claim a deduction you must submit the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting to your employer if you received an allowance not in excess of \$25 per

Line 3.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a rate not to exceed \$100 a week. Where these payments exceed a weekly rate of

diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile.

Reporting Deductions and Excess Payments.—

Whether or not you are required to submit the additional information described above, the questions on page 2 of Form 1040 must be answered and the expenses and payments reported as follows:

(1) If the employer payments exceed the expenses report the excess on line 1 page 1 as "Excess Reimbursements";

EXCLUSION FOR "SICK PAY"

\$100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If sick, the exclusion does not apply for the first 7 calendar days of each absence. However, if you were (a) hospitalized at least one day at any time during the absence, or (b) injured, the exclusion applies from the first day of absence.

If sick pay is included in your gross wages on Form W-2, enter the gross wages on line 1, and the excluded wages on line 3. Attach Form 2440 or a statement showing your computation, and

TAX—CREDITS—PAYMENTS—BALANCE DUE OR REFUND

b. 1963 estimated tax payments and credits.

Tax Due or Refund Under \$1.—In order to facilitate the processing of collections and refunds, balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application to your District Director.

Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 23, page 1. You will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. The excess will automatically be refunded to you. Do not check the second box on line 23. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040-ES, and to make quarterly payments in ad-

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging and those of an "Outside Salesman" may be deducted from the amounts you are required to report on line 1 of your return. If you itemize deductions on page 2 of your return, the excess of other business expenses may be deducted under the heading "Other Deductions"; or

(3) If the expenses equaled the payments, no further entry is required on the form.

indicating the period of absence, nature of sickness or injury, and whether hospitalized.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

vance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more. Farmers and fishermen may postpone filing their 1964 declarations until January 15, 1965. A declaration must be filed if you:

(a) can reasonably expect gross income exceeding—

(1) \$10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040-ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

Figuring Your Tax

Line 10.—The Tax Table is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of \$600 for each person claimed as a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 13.—Credits.—The following credits may be used to reduce your tax:

a. Dividends received credit.—Part VII of separate Schedule B.

b. Retirement income credit.—Part VIII separate Schedule B.

c. Investment credit from Form 3468.

d. Other credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (Form 1116) and tax paid at source on tax-free covenant bonds.

Line 15.—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 19.—Payments.—

a. Income Tax Withheld which is reflected on the Forms W-2 which you receive from your employer.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040

SCHEDULE A—Exemptions (\$600 for Each Allowable Exemption as Explained Below)**LINE 1.—YOU AND WIFE**

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1963. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1964, you get the additional exemption for age on your return for 1963.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1963, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2.—CHILDREN, OTHER DEPENDENTS

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than \$600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; or (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who,

during each of 5 calendar months during the year, is (a) a full-time student at an educational institution or (b) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Children under 19 and Students.—If your dependent child is under 19 or is a student and has income of \$600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Support by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

7

ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction**CONTRIBUTIONS**

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities. The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations, however worthy.

A contribution may be made in money or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. If only a partial interest was given, give details regarding remainder. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in section 1245 of the Internal Revenue Code (see instructions for Schedule D for definition of section 1245 property).

The deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10% is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, and certain college or university endowment associations. Attach computation.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you expend to maintain such a student.

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army, Red Cross
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases and disabilities such as cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To:

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. Do not include as interest such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the state they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. Average general sales tax tables are available for many States. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid

in connection with a business or profession which are deductible in Part IV of Schedule B, or Schedule C or F.

You CAN Deduct:

Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes
Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance
You CANNOT Deduct Payments For:
Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

FIGURING THE DEDUCTION**(A) General Rule:**

(1) *Medical and dental expenses.*—You can deduct that portion of your

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above must be reduced by 1 percent of line 9, page 1, Form 1040, regardless of age.

(B) Special Rule For Certain Persons 65 or over:

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if **EITHER** is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

Limitations.—The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). However, in no case may the deduction exceed:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is married but files a separate return; or

(c) \$20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

Care of Children and Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) may deduct expenses paid, not to exceed a total of \$600, for the care of:

(a) dependent children under 12 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

Do not deduct any child care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed if:

(a) she filed a separate return because she has been deserted by her husband, did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$4,500. *If the husband is incapable of self-support because he is mentally or physically defective, this limitation does not apply.*

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

Attach Form 2441 or a detailed statement showing the amounts expended and the person or persons to whom they were paid.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Attach an explanation.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you

Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property

Property lost in storage or in transit

Damage by rust or gradual erosion

Animals or plants damaged or destroyed by disease

Expenses for Education.—Expenses for education may be deducted if primarily for the purpose of:

•(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations,

imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement from him would be helpful.

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real estate taxes. In addition, if this property is used in a trade or business or for the production of income, you may depreciate a portion of the basis of your investment in such corporation. For details contact any Internal Revenue Service office.

You CAN Deduct Cost Of:

Safety equipment
Dues to unions or professional societies
Entertaining customers
Tools and supplies
Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on the amount on line 11d, page 1 of your return, by using the appropriate tax rate schedule on this page.

Schedule I. SINGLE TAXPAYERS not qualifying for rates in Schedules II and III, and MARRIED PERSONS FILING SEPARATE RETURNS.

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$2,000..... 20% of the amount on line 11d.

Over—	But not over—		of excess over—
\$2,000	— \$4,000.....	\$400, plus 22%	— \$2,000
\$4,000	— \$6,000.....	\$840, plus 26%	— \$4,000
\$6,000	— \$8,000.....	\$1,360, plus 30%	— \$6,000
\$8,000	— \$10,000....	\$1,960, plus 34%	— \$8,000
\$10,000	— \$12,000....	\$2,640, plus 38%	— \$10,000
\$12,000	— \$14,000....	\$3,400, plus 43%	— \$12,000
\$14,000	— \$16,000....	\$4,260, plus 47%	— \$14,000
\$16,000	— \$18,000....	\$5,200, plus 50%	— \$16,000
\$18,000	— \$20,000....	\$6,200, plus 53%	— \$18,000
\$20,000	— \$22,000....	\$7,260, plus 56%	— \$20,000
\$22,000	— \$26,000....	\$8,380, plus 59%	— \$22,000

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—		of excess over—
\$26,000	— \$32,000....	\$10,740, plus 62%	— \$26,000
\$32,000	— \$38,000....	\$14,460, plus 65%	— \$32,000
\$38,000	— \$44,000....	\$18,360, plus 69%	— \$38,000
\$44,000	— \$50,000....	\$22,500, plus 72%	— \$44,000
\$50,000	— \$60,000....	\$26,820, plus 75%	— \$50,000
\$60,000	— \$70,000....	\$34,320, plus 78%	— \$60,000
\$70,000	— \$80,000....	\$42,120, plus 81%	— \$70,000
\$80,000	— \$90,000....	\$50,220, plus 84%	— \$80,000
\$90,000	— \$100,000...	\$58,620, plus 87%	— \$90,000
\$100,000	— \$150,000...	\$67,320, plus 89%	— \$100,000
\$150,000	— \$200,000...	\$111,820, plus 90%	— \$150,000
\$200,000	\$156,820, plus 91%	— \$200,000

Schedule II. MARRIED TAXPAYERS FILING JOINT RETURNS and CERTAIN WIDOWS AND WIDOWERS (See page 4).

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$4,000..... 20% of the amount on line 11d.

Over—	But not over—		of excess over—
\$4,000	— \$8,000.....	\$800, plus 22%	— \$4,000
\$8,000	— \$12,000....	\$1,680, plus 26%	— \$8,000
\$12,000	— \$16,000....	\$2,720, plus 30%	— \$12,000
\$16,000	— \$20,000....	\$3,920, plus 34%	— \$16,000
\$20,000	— \$24,000....	\$5,280, plus 38%	— \$20,000
\$24,000	— \$28,000....	\$6,800, plus 43%	— \$24,000
\$28,000	— \$32,000....	\$8,520, plus 47%	— \$28,000
\$32,000	— \$36,000....	\$10,400, plus 50%	— \$32,000
\$36,000	— \$40,000....	\$12,400, plus 53%	— \$36,000
\$40,000	— \$44,000....	\$14,520, plus 56%	— \$40,000
\$44,000	— \$52,000....	\$16,760, plus 59%	— \$44,000

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—		of excess over—
\$52,000	— \$64,000....	\$21,480, plus 62%	— \$52,000
\$64,000	— \$76,000....	\$28,920, plus 65%	— \$64,000
\$76,000	— \$88,000....	\$36,720, plus 69%	— \$76,000
\$88,000	— \$100,000...	\$45,000, plus 72%	— \$88,000
\$100,000	— \$120,000...	\$53,640, plus 75%	— \$100,000
\$120,000	— \$140,000...	\$68,640, plus 78%	— \$120,000
\$140,000	— \$160,000...	\$84,240, plus 81%	— \$140,000
\$160,000	— \$180,000...	\$100,440, plus 84%	— \$160,000
\$180,000	— \$200,000...	\$117,240, plus 87%	— \$180,000
\$200,000	— \$300,000...	\$134,640, plus 89%	— \$200,000
\$300,000	— \$400,000...	\$223,640, plus 90%	— \$300,000
\$400,000	\$313,640, plus 91%	— \$400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3).

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$2,000..... 20% of the amount on line 11d.

Over—	But not over—		of excess over—
\$2,000	— \$4,000.....	\$400, plus 21%	— \$2,000
\$4,000	— \$6,000.....	\$820, plus 24%	— \$4,000
\$6,000	— \$8,000.....	\$1,300, plus 26%	— \$6,000
\$8,000	— \$10,000....	\$1,820, plus 30%	— \$8,000
\$10,000	— \$12,000....	\$2,420, plus 32%	— \$10,000
\$12,000	— \$14,000....	\$3,060, plus 36%	— \$12,000
\$14,000	— \$16,000....	\$3,780, plus 39%	— \$14,000
\$16,000	— \$18,000....	\$4,560, plus 42%	— \$16,000
\$18,000	— \$20,000....	\$5,400, plus 43%	— \$18,000
\$20,000	— \$22,000....	\$6,260, plus 47%	— \$20,000
\$22,000	— \$24,000....	\$7,200, plus 49%	— \$22,000
\$24,000	— \$28,000....	\$8,180, plus 52%	— \$24,000

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—		of excess over—
\$28,000	— \$32,000....	\$10,260, plus 54%	— \$28,000
\$32,000	— \$38,000....	\$12,420, plus 58%	— \$32,000
\$38,000	— \$44,000....	\$15,900, plus 62%	— \$38,000
\$44,000	— \$50,000....	\$19,620, plus 66%	— \$44,000
\$50,000	— \$60,000....	\$23,580, plus 68%	— \$50,000
\$60,000	— \$70,000....	\$30,380, plus 71%	— \$60,000
\$70,000	— \$80,000....	\$37,480, plus 74%	— \$70,000
\$80,000	— \$90,000....	\$44,880, plus 76%	— \$80,000
\$90,000	— \$100,000...	\$52,480, plus 80%	— \$90,000
\$100,000	— \$150,000...	\$60,480, plus 83%	— \$100,000
\$150,000	— \$200,000...	\$101,980, plus 87%	— \$150,000
\$200,000	— \$300,000...	\$145,480, plus 90%	— \$200,000
\$300,000	\$235,480, plus 91%	— \$300,000

10

TAX TABLE

FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, p. 2, is			If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, page 2, is—												
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1 And you are—		2 And you are—			3 And you are—			4	5	6	7 If 8 or more there is no tax	
							Single or a married person filing separately	An un-married head of a household	Single or a married person filing separately	An un-married head of a household	A (*) married couple filing jointly	Single or a married person filing separately	An un-married head of a household	A (*) married couple filing jointly					
Your tax is—					Your tax is—					Your tax is—					Your tax is—				
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$301	\$181	\$181	\$181	\$61	\$61	\$61	\$0	\$0	\$0	\$0	
675	700	4	0	0	2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0	
700	725	8	0	0	2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0	
725	750	13	0	0	2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0	
750	775	17	0	0	2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0	
775	800	22	0	0	2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0	
800	825	26	0	0	2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0	
825	850	31	0	0	2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0	
850	875	35	0	0	2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0	
875	900	40	0	0	2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0	
900	925	44	0	0	2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0	
925	950	49	0	0	2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0	
950	975	53	0	0	2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0	
975	1,000	58	0	0	2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0	
1,000	1,025	62	0	0	2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0	
1,025	1,050	67	0	0	2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0	
1,050	1,075	71	0	0	2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0	
1,075	1,100	76	0	0	2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0	
1,100	1,125	80	0	0	2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0	
1,125	1,150	85	0	0	2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0	
1,150	1,175	89	0	0	2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0	
1,175	1,200	94	0	0	2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0	
1,200	1,225	98	0	0	2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0	
1,225	1,250	103	0	0	2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0	
1,250	1,275	107	0	0	2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0	
1,275	1,300	112	0	0	2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0	
1,300	1,325	116	0	0	2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0	
1,325	1,350	121	1	0	3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0	
1,350	1,375	125	5	0	3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0	
1,375	1,400	130	10	0	3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0	
1,400	1,425	134	14	0	3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0	
1,425	1,450	139	19	0	3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0	
1,450	1,475	143	23	0	3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0	
1,475	1,500	148	28	0	3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0	
1,500	1,525	152	32	0	3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0	
1,525	1,550	157	37	0	3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0	
1,550	1,575	161	41	0	3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0	
1,575	1,600	166	46	0	3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0	
1,600	1,625	170	50	0	3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0	
1,625	1,650	175	55	0	3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0	
1,650	1,675	179	59	0	3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0	
1,675	1,700	184	64	0	3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0	
1,700	1,725	188	68	0	3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0	
1,725	1,750	193	73	0	3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0	
1,750	1,775	197	77	0	3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0	
1,775	1,800	202	82	0	3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0	
1,800	1,825	206	86	0	3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0	
1,825	1,850	211	91	0	4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0	
1,850	1,875	215	95	0	4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0	
1,875	1,900	220	100	0	4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0	
1,900	1,925	224	104	0	4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0	
1,925	1,950	229	109	0	4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0	
1,950	1,975	233	113	0	4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0	
1,975	2,000	238	118	0	4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0	
2,000	2,025	242	122	2	4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0	
2,025	2,050	247	127	7	4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0	
2,050	2,075	251	131	11	4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0	
2,075	2,100	256	136	16	4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0	
2,100	2,125	260	140	20	4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0	
2,125	2,150	265	145	25	4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0	
2,150	2,175	269	149	29	4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2	
2,175	2,200	274	154	34	4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11	
2,200	2,225	278	158	38	4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20	
2,225	2,250	283	163	43	4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29	
2,250	2,275	287	167	47	4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38	
2,275	2,300	292	172	52	4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47	
2,300	2,325	296	176	56	4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56	

*This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 4 of these instructions.

959-16-77743-1

Part VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life OR Rate (%) or life	8. Depreciation for this year
Total cost or other basis							
1. Total depreciation							
2. Amount of additional first-year depreciation included above							
3. Cost or other basis of fully depreciated assets still in use							

Part VII.—DIVIDENDS RECEIVED CREDIT

1. Amount of dividends on line 4, Part I.....

2. Tentative credit (4% of line 1).....

3. Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes.....

4. 4% of taxable income (see below).....

 Taxable Income Means { (a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040.
 (b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less 10% thereof, and less the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on line 3, Schedule A, page 2 of Form 1040).

5. Credit. Enter here and on line 13(a), Form 1040, the smallest of the amounts on line 2, 3, or 4, above....

Part VIII.—RETIREMENT INCOME CREDIT

This credit does not apply if:

1. If you received pensions or annuities of \$1,524 or more from Social Security or Railroad Retirement;
2. If you are under 62 years of age and had "earned income" of \$2,424 or more; OR
3. If you are 62 or over and under 72, and had "earned income" of \$2,874 or more.

If separate return, use column B only. If joint return, use column A for wife and column B for husband →

Did you receive earned income in excess of \$600 in each of any 10 calendar years before the taxable year 1963? (Widows or widowers see instructions, page B-4)

If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year:			
(a) For taxpayers under 65 years of age:			
Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) and included in line 9, page 1, of Form 1040.			
(b) For taxpayers 65 years of age or older:			
Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part IV of this schedule.			
2. Maximum amount of retirement income for credit computation:	1,524	00	1,524 00
3. Deduct:			
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.			
(b) Earned income received in taxable year (Does not apply to persons 72 years of age or over):			
(1) Taxpayers under 62 years of age, enter amount in excess of \$900			
(2) Taxpayers 62 or over but under 72, enter amount determined as follows:			
if \$1,200 or less, enter zero			
if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or			
if over \$1,700, enter excess over \$1,450.			
4. Total of lines 3(a) and 3(b).			
5. Balance (line 2 minus line 4).			
6. Line 5 or line 1, whichever is smaller.			
7. Tentative credit (20% of line 6).			
8. Total tentative credit (total of amounts on line 7, columns A and B).			
LIMITATION ON RETIREMENT INCOME CREDIT			
9. Amount of tax shown on line 12, page 1 of Form 1040.			
10. Less: Total of any amounts shown on lines 13(a) and 13(d), page 1, Form 1040.			
11. Subtract line 10 from line 9.			
12. Credit. Enter here and on line 13(b), Form 1040, the amount on line 8 or line 11, whichever is smaller.			

INSTRUCTIONS FOR SCHEDULE B (Form 1040)**DIVIDENDS
INTEREST
RENTS****ROYALTIES
PENSIONS
PARTNERSHIPS****ESTATES
TRUSTS
MISCELLANEOUS****Part I—DIVIDENDS**

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$50 of dividends received from qualifying corporations, but one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. "So-called dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit, should be reported on line 5 of Part I:

(a) foreign corporations—Enter amount includable by you as a shareholder of a controlled foreign corporation in the space provided on line 5. See Form 3646 for details and computation of amount to be reported on your return.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) real estate investment trusts.

(e) China Trade Act corporations.

(f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B-4 for an explanation of the dividends received credit.

Part II—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Although a separate attachment may be used to report interest, if you have retirement income Part VIII of Schedule B should be completed.

Part III—PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

B-2

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

Part IV—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in Part IV. If property other than money was received as rent, its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-3. You can also deduct all or-

dinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part V—OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Part V. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Part V. Income reported in this part must be identified as to its source. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a

prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1963, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1963 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1963, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

Part VI—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

For purposes of computing depreciation the cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or

other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Since ordinary income treatment will be applied to the gain (to the extent of the depreciation taken after December 31, 1961) from the sale or exchange of depreciable property defined in Section 1245 (a) (3) of the Internal Revenue Code, you may elect to change the method of depreciation with respect to such property from the declining balance or sum of the years-digits method to the straight line method on or before the due date of your return for the first taxable year ending after December 31, 1962. No prior permission is required to make this change, you need only attach a statement to your return identifying the assets to which the election applies.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62). Additional information is contained in IRS Publication No. 457. These publications may be obtained from the Superintendent of Docu-

ments, Government Printing Office, Washington, D.C., 20402, for 25 cents and 15 cents, respectively.

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards.

Straight-Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the property and deduct both the estimated salvage value and the total depreciation allowed or allowable. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which does not result at the end of any year

B-4

in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost (before adjustments for the investment credit or salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return.)

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

Part VII—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of these dividends in excess of those which you may exclude from your income. The credit may not exceed:

- (a) the total income tax reduced by the foreign tax credit; or
- (b) 4% of the taxable income.

Part VIII—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a hus-

band and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

The amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by:

- (a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and
- (b) by certain adjustments for earned income.

GPO c59-16-77748-1

CUT ALONG THIS LINE

Other Internal Revenue publications containing helpful tax information . . .

They will be available on or about December 1 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402.

☐ **YOUR FEDERAL INCOME TAX, 1964 Edition.** Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 144 pages with illustrations. Catalog No. T 22.44:964 40 cents per copy

☐ **TAX GUIDE FOR SMALL BUSINESS, 1964 Edition.** Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 144 pages with illustrations. Catalog No. T 22.19/2:Sm 1/964 40 cents per copy

To: Supt. of Documents
Govt. Printing Office
Washington, D.C. 20402

ORDER FORM

U.S. GOVERNMENT PRINTING OFFICE
DIVISION OF PUBLIC DOCUMENTS
WASHINGTON, D.C. 20402

PENALTY FOR PRIVATE USE TO AVOID
PAYMENT OF POSTAGE, \$300

OFFICIAL BUSINESS
RETURN AFTER 5 DAYS

Enclosed find \$..... Please send me the publications I have checked above.

Name

Name

Street address

Street address

City, State, and Postal ZIP code

City, State, and Postal ZIP code

Fill in both parts, enclose check or money order and mail in envelope.

GPO c59-16-77748-1

SCHEDULE C (Form 1040) <small>U.S. Treasury Department Internal Revenue Service</small>	<h1 style="margin: 0;">PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION</h1> <p style="margin: 0;">(Compute social security self-employment tax on Schedule C-3 (Form 1040))</p>	1963
Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065		
Name and address as shown on page 1, Form 1040 _____		
A. Principal business activity _____; product _____ <small>(See separate instructions) (For example: retail—grocer, wholesale—tobacco, services—legal, manufacturing—furniture, etc.)</small>		
B. Business name _____		C. Employer Identification Number _____
D. Business location _____ <small>(Number and street or rural route) (City or post office) (State)</small>		
E. Indicate method of accounting: <input type="checkbox"/> cash; <input type="checkbox"/> accrual; <input type="checkbox"/> other. F. Did you file an Employer Quarterly Tax Return, Form 941, for any quarter of 1963? <input type="checkbox"/> Yes <input type="checkbox"/> No. G. Is this business within legal boundaries of city shown on line D? <input type="checkbox"/> Yes <input type="checkbox"/> No.		
H. Did you own this business on December 31, 1963? <input type="checkbox"/> Yes <input type="checkbox"/> No. I. How many months in 1963 did you own this business? _____		
1. Gross receipts or gross sales \$_____ Less: Returns and allowances \$_____		\$_____ ✓
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) _____		✓
3. Merchandise purchased \$_____, less cost of any items withdrawn from business for personal use \$_____		✓
4. Cost of labor (do not include salary paid to yourself) _____		✓
5. Material and supplies _____		✓
6. Other costs (explain in Schedule C-1) _____		✓
7. Total of lines 2 through 6 _____		✓
8. Inventory at end of this year _____		✓
9. Cost of goods sold (line 7 less line 8) _____		✓
10. Gross profit (subtract line 9 from line 1) _____		✓
OTHER BUSINESS DEDUCTIONS		
11. Depreciation (explain in Schedule C-2) _____		✓
12. Taxes on business and business property (explain in Schedule C-1) _____		✓
13. Rent on business property _____		✓
14. Repairs (explain in Schedule C-1) _____		✓
15. Salaries and wages not included on line 4 (exclude any paid to yourself) _____		✓
16. Insurance _____		✓
17. Legal and professional fees _____		✓
18. Commissions _____		✓
19. Amortization (attach statement) _____		✓
20. Retirement plans, etc. (other than your share—see instructions) _____		✓
21. Interest on business indebtedness _____		✓
22. Bad debts arising from sales or services _____		✓
23. Losses of business property (attach statement) _____		✓
24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) _____		✓
25. Other business expenses (explain in Schedule C-1) _____		✓
26. Total of lines 11 through 25 _____		✓
27. Net profit (or loss) (subtract line 26 from line 10). Enter here; on line 1, Schedule C-3; and on line 6a, page 1, Form 1040 _____		✓

[illegible]

U.S. Treasury Department Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1963

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6a, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040).

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity.—Give the one business activity that accounts for the largest percentage of gross income included in line 1, page 1, of Schedule C. State the broad field of business activity as well as the specific product or service, such as "wholesale food," "retail apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1960, 1961, 1962, and 1963 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income-producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C., 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see page B-3 of the instructions for Form 1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation

under Revenue Procedure 62-21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on line 8, page 1, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 24—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V, of Schedule B (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).

SCHEDULE C-3 (Form 1040) U.S. Treasury Department Internal Revenue Service	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX Attach this schedule to your income tax return, Form 1040. See instructions on page 2.	1963
<p>► If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.</p> <p>► Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.</p> <p>► Each self-employed person must file a separate schedule.</p>		
NAME AND ADDRESS (as shown on page 1 of Form 1040)		
NAME OF SELF-EMPLOYED PERSON (as shown on social security card)		Social Security Number
1. Net profit (or loss) shown on line 27 Schedule C (Form 1040) (Enter combined amount if more than one business).		
2. Add to net profit (or subtract from net loss) losses of business property shown on line 23, Schedule C.		
3. Total (or difference)		
4. Net income (or loss) from excluded services or sources included on line 3. Specify excluded services or sources		
5. Net earnings (or loss) from self-employment—		
(a) From business (line 3 less any amount on line 4).		
(b) From partnerships, joint ventures, etc. (other than farming)		
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you have filed or are filing Form 2031.		
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).		
(e) From service with a foreign government or international organization.		
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below. (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)		
7. The largest amount of combined wages and self-employment earnings subject to social security tax is		\$ 4,800 00
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G, below		\$
9. Balance (line 7 less line 8)		
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below.		
11. Self-employment tax—If line 10 is \$4,800, enter \$259.20; if less, multiply the amount on line 10 by 5.4%. Enter this amount here and on line 17, page 1, Form 1040.		

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040)
 U.S. Treasury Department
 Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME
 For crediting to your social security account

1963

Indicate year covered by this return (even though income was received only in part of year): A. Calendar year 1963 <input type="checkbox"/> ; or other taxable year beginning _____, 1963, ending _____ If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.		PLEASE DO NOT WRITE IN THIS SPACE
B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)		
C. BUSINESS ADDRESS (number and street, city or post office, State)		
D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW		<div style="border: 1px solid black; padding: 5px;"> F. ENTER AMOUNT FROM LINE 6 \$ </div> <div style="border: 1px solid black; padding: 5px;"> G. ENTER AMOUNT FROM LINE 8, IF ANY \$ </div> <div style="border: 1px solid black; padding: 5px;"> H. ENTER AMOUNT FROM LINE 10 \$ </div>
E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD		
PRINT OR TYPE HOME ADDRESS (number and street or rural route)		
(City or post office, State, and postal ZIP code)		

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

- (a) a public official, including a notary public;
- (b) an employee or employee representative under the railroad retirement system; or
- (c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences

of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on line 6a, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 17, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6a, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

SCHEDULE F (Form 1040) U.S. Treasury Department Internal Revenue Service	<h2 style="margin: 0;">SCHEDULE OF FARM INCOME AND EXPENSES</h2> <p style="margin: 0;">(Compute social security self-employment tax on Schedule F-1 (Form 1040))</p> <p style="margin: 0;">Attach this schedule to your income tax return, Form 1040</p>	<h1 style="margin: 0;">1963</h1>
---	--	----------------------------------

Name and address as shown on Form 1040.

Business name and address

Location of farm(s) and number of acres in each farm Employer identification number

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD**PART I.** Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle.....		\$ ✓	Eggs.....		\$	Mdse. rec'd for produce....	\$
			Meat products...			Machine work.....	
Sheep.....			Poultry, dressed..			Breeding fees.....	
Swine.....			Wool.....			Wood and lumber.....	
Poultry.....			Honey.....			Other forest products.....	
Bees.....			Sirup and sugar...			Patronage dividends, rebates	✓
Grain.....			Other (specify):			or refunds.....	
Hay.....						Agricultural program pay-	
Cotton.....		✓				ments.....	
Tobacco.....		✓				Other (specify):	
Vegetables...							
Fruits and nuts.							
Dairy products.		✓					
Total of columns 1, 2, and 3.			Enter here and on line 1 of Part IV below.....				\$

PART II.**SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE**

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		\$	\$	\$
Totals (enter amount from column e, on line 2 of Part IV below) ...		\$ <input checked="" type="checkbox"/>	\$ <input checked="" type="checkbox"/>	\$

PART III.**FARM EXPENSES FOR TAXABLE YEAR (see instructions)**

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

F

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired.....	\$ <input checked="" type="checkbox"/>	Veterinary, medicine...	\$	Retirement plans, etc.	<input checked="" type="checkbox"/>
Repairs, maintenance...	<input checked="" type="checkbox"/>	Gasoline, fuel, oil...		(other than your share—	
Interest.....	<input checked="" type="checkbox"/>	Storage, warehousing...		See instructions).....	\$ <input checked="" type="checkbox"/>
Feed purchased.....		Taxes.....	<input checked="" type="checkbox"/>	Other (specify):	<input checked="" type="checkbox"/>
Seed, plants purchased.		Insurance.....	<input checked="" type="checkbox"/>	AMORTIZATION	<input checked="" type="checkbox"/>
Fertilizers, lime.....		Utilities.....	<input checked="" type="checkbox"/>	DEPLETION	<input checked="" type="checkbox"/>
Machine hire.....		Rent of farm, pasture...	<input checked="" type="checkbox"/>		
Supplies purchased....	<input checked="" type="checkbox"/>	Freight, trucking.....			
Breeding fees.....		Conservation expenses.			

Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method).....

\$

PART IV.**SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD**

1. Sale of livestock and produce raised and other farm income.....	\$ <input checked="" type="checkbox"/>	4. Farm expenses (from Part III).....	\$ <input checked="" type="checkbox"/>
2. Profit (or loss) on sale of purchased livestock and other purchased items....		5. Depreciation (from Part V).....	<input checked="" type="checkbox"/>
3. Gross profits*.....	\$ <input checked="" type="checkbox"/>	6. Other farm deductions (specify):	<input checked="" type="checkbox"/>
		7. Total deductions.....	\$ <input checked="" type="checkbox"/>
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 6c, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1.....	\$ <input checked="" type="checkbox"/>		

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

Page 2

[illegible]

- | Description
(Kind of livestock, crops,
or other products) | On hand at beginning of year | | Purchased during year | | Raised
during year | Consumed or
lost during
year | Sold during year | | On hand at end of year | |
|---|------------------------------|-------------------------------|-----------------------|-------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|------------------------|----------------------------------|
| | Quantity | Inventory value | Quantity | Amount paid | Quantity | Quantity | Quantity | Amount received | Quantity | Inventory value |
| | | \$ _____ | | \$ _____ | | | | \$ _____ | | \$ _____ |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Totals (enter here and in
Part VII below) | | \$ _____
(Enter on line 3) | | \$ _____
(Enter on line 4) | | | | \$ _____
(Enter on line 1(b)) | | \$ _____
(Enter on line 1(a)) |

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

U.S. Treasury Department-Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1963

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, etc.

ACCURAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part IV of Schedule B (Form 1040).

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income. With respect to patronage dividends received for patronage occurring in a taxable year of a cooperative organization beginning after December 31, 1962, see section 1385 of the Internal Revenue Code and the regulations thereunder.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. Some of these expenses are:

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of

short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided in column 3, Part III. If the plan includes you as a self-employed individual, enter your share on line 8, page 1, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, and similar farm expenses.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or \$5,000 whichever is lesser.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedure 62-21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

SCHEDULE F-1 (Form 1040) U.S. Treasury Department Internal Revenue Service	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security) Attach this schedule to your income tax return, Form 1040 (See instructions—page 2)	1963
---	--	-------------

- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
- ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

Social Security Number

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation Under Regular Method

1. Net farm profit (or loss) from:

- (a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method) \$.....
- (b) Farm partnerships \$.....

2. Net earnings from self-employment from farming. Add lines 1 (a) and (b) \$.....

Computation Under Optional Method

- 3. If gross profits from farming are:** * (a) Not more than \$1,800, enter two-thirds of the gross profits } \$.....
- (b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200 }

*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

- 4. The largest amount of combined wages and self-employment earnings subject to social security tax is:** \$..... 4,800 00
- 5. Total wages, covered by social security, paid to you during the taxable year.** (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below \$.....
- 6. Balance (line 4 less line 5)** \$.....
- 7. Self-employment income.** Enter here and in item H of Schedule SE below your choice of **EITHER**:
- (a) **REGULAR METHOD.**—The smaller of line 2 or 6 } \$.....
- (b) **OPTIONAL METHOD.**—The smaller of line 3 or 6 }
- 8. Self-employment tax**—if line 7 is \$4,800, enter \$259.20; if less, multiply the amount on line 7 by 5.4%. Enter this amount here and on line 17, page 1, Form 1040 \$.....

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040)
 U.S. Treasury Department
 Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME
For crediting to your social security account

1963

<p>Indicate year covered by this return (even though income was received only in part of year): Calendar year 1963 <input type="checkbox"/> or other taxable year beginning _____ 1963, ending _____</p> <p>A. If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.</p> <p>B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)</p> <p>C. FARM ADDRESS (rural route, post office, State)</p> <p>D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW </p> <p>E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD</p> <p>PRINT OR TYPE HOME ADDRESS (number and street, or rural route)</p> <p>(City or town, State and postal ZIP code)</p>	<p style="text-align: center;">PLEASE DO NOT WRITE IN THIS SPACE</p> <hr/> <p>CHECK HERE IF YOU USE OPTIONAL METHOD. <input type="checkbox"/></p> <p>F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) ... \$</p> <p>G. ENTER AMOUNT FROM LINE 5, IF ANY \$</p> <p>H. ENTER AMOUNT FROM LINE 7 \$</p>
--	---

SE

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6a or 6c, on page 1, Form 1040, and the combined self-employment tax should be entered on line 17, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6a or line 6c, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

FORM 1065
 U.S. Treasury Department
 Internal Revenue Service

U.S. PARTNERSHIP RETURN OF INCOME

(To be filed also by syndicates, pools, joint ventures, etc.)

FOR CALENDAR YEAR 1963

1963

A. Date business commenced

✓

or other taxable
year beginning

, 1963, and ending , 19

(PLEASE TYPE OR PRINT PLAINLY)

B. County in which located

Name

C. Principal business activity
(See General Inst. K)

✓

Number and street

E. Employer identifica-
tion number

D. Principal product or service

✓

City or town and State

Postal ZIP code

✓

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

Line and instruction No.

INCOME

1. Gross receipts or gross sales Less: Returns and allowances
 2. Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)
 3. Gross profit (line 1 less line 2)
 4. Income (or loss) from other partnerships, syndicates, etc. (attach statement)
 5. Nonqualifying dividends (attach itemized list—see Instruction 5)
 6. Interest
 7. Rents (Schedule B)
 8. Royalties (attach schedule)
 9. Net farm profit (or loss) (Schedule F, Form 1040)
 10. Net gain (or loss) from sale or exchange of property other than capital assets
 (from line 16, Separate Schedule D, Form 1065)
 11. Other income (attach schedule)
 12. Total income (lines 3 through 11)

DEDUCTIONS

13. Salaries and wages (other than to partners)
 14. Payments to partners—salaries and interest
 15. Rent
 16. Interest (explain in Schedule C)
 17. Taxes (explain in Schedule C)
 18. Losses by fire, storm, shipwreck, or other casualty or theft (attach statement)
 19. Bad debts (from Schedule H if reserve method is used)
 20. Repairs
 21. Depreciation (Schedule I)
 22. Amortization (attach schedule)
 23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)
 24. Retirement plans, etc. (other than for partners—see instructions)
 25. Other deductions authorized by law (explain in Schedule J)
 26. Total deductions (lines 13 through 25)
 27. Ordinary income (or loss) (line 12 less line 26)

ADDITIONAL INFORMATION

- F. Is any member of the partnership related by blood or marriage to any other member? ☐ YES ☐ NO
 G. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ YES ☐ NO
 H. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ YES ☐ NO

If "YES," see General Instruction P and enter appropriate amount here. \$

- I. Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

1. A hunting lodge ☐, working ranch or farm ☐, fishing ☐ YES
 camp ☐, resort property ☐, pleasure boat or yacht ☐, or ☐ NO
 other similar facility ☐? (Other than where operation
 of facility was the partnership's principal business.)
 2. Vacations for partners or members of their families or em- ☐ YES
 ployees or members of their families? (Other than vaca- ☐ NO
 tion pay reported on Form W-2.)
 3. The leasing, renting, or ownership of a hotel room or ☐ YES
 suite ☐, apartment ☐, or other dwelling ☐, which was ☐ NO
 used by partners, customers, employees, or members of
 their families? (Other than use by partners or employees
 while in business travel status.)
 4. Attendance of members of partners' families or your ☐ YES
 employees' families at conventions or business meetings? ☐ NO

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

Signature of partner or member

Date

Sign here

Signature of preparer other than partner or member

Address

Date

Schedule A.—COST OF GOODS SOLD

1. Opening inventory*		✓
2. Purchases.....		
Less: Cost of items withdrawn for personal use.....		✓
3. Cost of labor, supplies, etc.....		✓
4. Total of lines 1, 2, and 3.....		
5. Less: Closing inventory.....		✓
6. Cost of goods sold. Enter here and on line 2, page 1.....		✓

*If different from last year's closing inventory, attach explanation.

1. Was inventory valued at—cost ☐; lower of cost or market ☐; LIFO ☐; other ☐? If other, attach explanation.
 2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
 - (a) ☐ Percentage reductions from parts of the inventory
 - (b) ☐ Percentage reductions from the total inventory
 - (c) ☐ Valuation of individual items.If "a" or "b" is checked, enter the percentage of write-downs _____%. For "a," "b," or "c" enter the dollar amount of write-downs \$_____ (If not available, estimate and indicate that the figure is an estimate.)
 3. Was the inventory verified by physical count during the year? Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
 4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories?
Yes ☐ No ☐. If "Yes," attach explanation.
- NOTE If a direct answer cannot be given to a question, attach explanation.

Note: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

Schedule B.—INCOME FROM RENTS

[illegible]

Schedule B-1.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B

[illegible]

Schedule C.—EXPLANATION OF INTEREST AND TAXES (Lines 16 and 17, Page 1)

[illegible]

Schedule D.—ATTACH SCHEDULE D (Form 1065) TO REPORT SALES OR EXCHANGES OF PROPERTY

Schedule H.—BAD DEBTS. (See Instruction 19)

1. Taxable year	2. Notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1960...					
1961...					
1962...					
1963...					

NOTE.—Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

Schedule I.—DEPRECIATION. (See Instruction 21, page 3)

Page 3

[illegible][illegible]

1. State name and address of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another internal revenue district, specify district	2. Social Security number	3. Percentage of time devoted to business	4. Ordinary income (or loss) (line 27, page 1)	5. Additional first-year depreciation
(a).....				
(b).....				
(c).....				
(d).....				
(e).....				
Totals.....				

NUMBER OF PARTNERS
✓

6. Payments to partners—salaries and interest (line 14, page 1)		7. Qualifying dividends (attach itemized list)	8. Net short-term gain (or loss) from sale or exchange of capital assets (from line 9, Schedule D)	9. Net long-term gain (or loss) from sale or exchange of capital assets (from line 13, Schedule D)	10. Net gain (or loss) under section 1231 (from line 6, Schedule D)	11. Net earnings from self-employment (from line 10, Schedule N)	12. Expense account allowance (see instructions)
(a) ...							
(b) ...							
(c) ...							
(d) ...							
(e) ...							
Totals							

NOTE.—See the instructions for other items required to be reported separately including property subject to investment credit.

Form 1065—1963

Schedule L.—BALANCE SHEETS

Page 4

ASSETS	Beginning of taxable year		End of taxable year	
	Amount	Total	Amount	Total
1. Cash			✓	✓
2. Notes and accounts receivable			✓	
(a) Less: Reserve for bad debts			✓	
3. Inventories				✓
4. Investments in Government obligations				✓
5. Other current assets (attach schedule)				✓
6. Other investments (attach schedule)				✓
7. Buildings and other fixed depreciable assets			✓	
(a) Less: Accumulated amortization and depreciation			✓	
8. Depletable assets			✓	
(a) Less: Accumulated depletion			✓	
9. Land (net of any amortization)				✓
10. Intangible assets (amortizable only)			✓	
(a) Less: Accumulated amortization			✓	
11. Other assets (attach schedule)				✓
12. Total assets				✓
LIABILITIES AND CAPITAL				
13. Accounts payable				✓
14. Mortgages, notes, and bonds payable in less than 1 year				✓
15. Other current liabilities (attach schedule)				✓
16. Mortgages, notes, and bonds payable in 1 year or more				✓
17. Other liabilities (attach schedule)				✓
18. Partners' capital accounts				✓
19. Total liabilities and capital				✓

Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

	1. Capital account at beginning of year	2. Capital contributed during year	3. Income not included in column 4 plus non-taxable income	4. Ordinary income (or loss) from line 27, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a) ...							
(b) ...							
(c) ...							
(d) ...							
(e) ...							
Totals							

Schedule N.—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See instruction for Schedule N)

1. Ordinary income increased by casualty losses (line 27 plus line 18, page 1). Do not include income received for the performance of services as a doctor of medicine	
2. Add: Payments to partners—salaries and interest (line 14, page 1)	
3. Net loss from sale or exchange of property other than capital assets (line 10, page 1)	
4. Total	
5. Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment	
6. Nonqualifying dividends (from line 5, page 1)	
7. Interest (see instructions)	
8. Net rentals from real estate	
9. Net gain from sale or exchange of property other than capital assets (line 10, page 1)	
10. Net earnings from self-employment. (Enter in column 11, Schedule K)	

ADDITIONAL INFORMATION REQUIRED

- Is this business within the legal boundaries of the city or town shown in address on page 1? ☐ YES ☐ NO
- Did you file an Employer Quarterly Tax Return, Form 941, for any quarter of 1963? ☐ YES ☐ NO
- Did you own this business on December 31, 1963? ☐ YES ☐ NO
- How many months in the year did you own this business? ☐ YES ☐ NO

INSTRUCTIONS

For the

1963

U.S. Partnership Return

Form 1065

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

IMPORTANT NOTICE

New rules on proof of deductions for travel, entertainment, and gift expenses are now in effect. The rules are set forth in detail in Publication No. 463, which can be obtained at any Internal Revenue Service office. You must have complete, accurate, and current records—Estimates are not acceptable. Records must be supported by receipts, paid bills or similar substantiating evidence for expenditures of \$25 or more, and generally for lodging while traveling away from home regardless of the amount.

GENERAL INSTRUCTIONS

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1963 or other taxable year beginning in 1963. A partnership taxable year shall be determined as though the partnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b) (2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the district in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the District Director for the district in which such partnership has a principal office or place of business.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations, Internal Revenue Service, Washington, D.C., 20225, U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Accounting methods.—Ordinary income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect income. (See Section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year of

(1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more shall make returns on Forms 1096 and 1099. If the partnership makes payments of interest aggregating \$10 or more, it shall make returns on Forms 1096 and 1099. A copy of Form 1099 shall also be furnished the recipient of the interest. *Exceptions.*—No report is required of the following: (a) Wages reported on Form W-2, (b) payments of any type to a corporation, (c) distributions or salaries to the partners, (d) rent paid as a tenant to a real estate agent, and (e) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in

PAGE 2

an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

K. Principal business activity and principal product or service.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a), as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

M. Section 702(o) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 above.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1960, 1961, 1962, and 1963 the following (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

Farmer's income schedule.—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

4. Income (or loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question H, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

of the return, and with schedules appearing on other pages of the return.

individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations—Undistributed income from a controlled foreign corporation. See Form 3646 for details and computation of taxable amount to be reported.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except: (a) Interest exempt from tax; (b) Interest on tax-free covenant bonds. See instruction for Schedule K.

8. Royalties.—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.

9. Net form profit (or loss).—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

DEDUCTIONS

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for

payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

16. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K.

18. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained and not compensated for by insurance in any amount, not reflected in cost of goods sold. Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. Bad debts.—Bad debts may be deducted in either of two ways—(1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. A partnership filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

21. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule I. Since ordinary income treatment will be applied to the gain (to the extent of the depreciation taken after December 31, 1961) from the sale or exchange of depreciable property defined in Section 1245(a) (3), you may elect to change the method of depreciation with respect to such property from the declining balance or sum of the years-digits method to the straight line method on or before the due date of your return for the first taxable year ending after December 31, 1962. No prior permission is required to make this change, you need only attach a statement to your return identifying the assets to which the election applies.

Adjustments to basis of property: (a) *Investment credit.*—The cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment. (For additional information on the investment credit see instructions for Schedule K.)

(b) *Additional first-year depreciation.*—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(c) *Salvage value.*—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

ALTERNATIVE DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62-21 dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the revenue procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62). Additional information is contained in IRS Publication No. 457. These publications may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 25 cents and 15 cents, respectively.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards:

(1) *Straightline.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) *Declining balance.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(a) *Declining balance.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(4) *Additional first-year depreciation.*—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before adjustment for the investment credit or salvage value) but the deduction for each partner may not exceed \$2,000 (\$4,000 if married and filing a joint return). For example—The A & B Company, a partnership consisting of A and B, purchased an asset which cost \$100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is \$8,000 (20 percent of \$100,000 limited to \$4,000 for each partner). If the asset had been purchased for \$30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be \$4,600 (20 percent of \$30,000, limited to \$4,600)—\$4,000 for A (90 percent of \$30,000 × 20 percent, limited to \$4,000) and \$600 for B (10 percent of \$30,000 × 20 percent).

The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation, both additional first-year and regular, on the "Total" line of the depreciation schedule.

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K.

Do not deduct additional first-year depreciation on page 1 of the form.

22. Amortization.—If the partnership elects the deduction with respect to the amortization of (a) the adjusted basis of any emergency facility (section 168) with respect to which the Government has issued a certificate of necessity, or (b) certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

23. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas),

PAGE 4

or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

24. Retirement plans, etc.—Enter on this line deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan.

If plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950SE. Separate Forms 2950SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

25. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, and deductions.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K (columns 4 to 11 inclusive) and of any other items required to be shown separately by a schedule attachment.

Column 5.—Enter each partner's distributive share of additional first-year depreciation.

Column 7.—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled, to an exclusion (section 116) and, if applicable, a credit (section 34) on his individual income tax return. See also Instruction 5.

Column 12.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in the business; (b) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand; and (c) in the case of a partnership supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client. However, the partnership should maintain records reasonably sufficient to establish the business purpose for the expenditure.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than \$10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(a) Contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

(b) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(c) Interest on tax-free covenant bonds upon which a Federal tax was paid at source.

(d) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Attach copy B to the partnership return.

(e) For taxable years ending after December 31, 1961, a partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property, acquired after December 31, 1961, having an estimated useful life of 4 years or more. For property which qualifies for the investment credit attach a schedule showing the "life years" assigned to each piece of property and each partner's allocation of the basis of new property and the cost (LIMITED TO AGGREGATE COST OF \$50,000) of used property. When property is disposed of prior to the "life years" assigned thereto, each partner should be notified of the dates when property was purchased and sold in order that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such property. (For information as to whether the investment in property qualifies for the credit and for other information see the instructions on the reverse side of Form 3468, computation of investment credit.)

(f) PAYMENTS BY THE PARTNERSHIP TO A RETIREMENT PLAN ON BEHALF OF PARTNERS. FOR REQUIREMENT OF FORM 2950SE AND DEDUCTION BY PARTNER, SEE INSTRUCTION 24.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10 page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

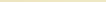
In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

Nonqualifying dividends from line 5, page 1;

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnerships with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F-1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F-1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.



 Date Signature of officer Title

 Date Individual or firm signature of preparer Address

(Where inventories are an income-determining factor)

1. Inventory at beginning of year.....	
2. Merchandise bought for manufacture or sale.....	
3. Salaries and wages.....	
4. Other costs per books (attach schedule).....	
5. Total	
6. Less: Inventory at end of year.....	
7. Cost of goods sold (enter here and on line 2, page 1).....	✓

1. Was inventory valued at—Cost ☐; lower of cost or market ☐ LIFO ☐; other ☐? If other, attach explanation.
2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
 - (a) ☐ Percentage reductions from parts of the inventory
 - (b) ☐ Percentage reductions from the total inventory
 - (c) ☐ Valuation of individual items.If "a" or "b" is checked, enter the percentage of write-downs _____. For "a," "b," or "c" enter the dollar amount of write-downs \$_____. (If not available, estimate and indicate that the figure is an estimate.)
3. Was the inventory verified by physical count during the year? Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

Schedule C.—INCOME FROM DIVIDENDS

1. Name of declaring corporation	2. Domestic corporations taxable under chapter 1, Internal Revenue Code	3. Certain preferred stock of public utilities taxable under chapter 1, Internal Revenue Code	4. Foreign corporations	5. Other corporations
Totals	✓		✓	
Total of columns 2, 3, 4, and 5				
Add amount includable by shareholder of controlled foreign corporation (attach Form 3646)				✓
Total (enter here and on line 4, page 1)				

Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property. (See Instruction 9)

Schedule E.—COMPENSATION OF OFFICERS. (See page 5 of Instructions)

[illegible]

Schedule F.—BAD DEBTS—RESERVE METHOD. (See Instruction 15)

1. Taxable year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1960					
1961					
1962					
1963					

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D.

Schedule G.—DEPRECIATION. (See Instruction 22, page 3)

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the Revenue Procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

[illegible]

Form 1120 (1963)

Page 3

Schedule H.—SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

DEPRECIATION	Under Rev. Proc. 62-21	Other	AMORTIZATION
1. Straight line method.....			1. Emergency facilities.....
2. Declining balance method.....			2. Research or experimental.....
3. Sum of the years-digits method.....			3. Exploration and development.....
4. Based on units of production.....			4. Organizational.....
5. Addl. 1st year (Sec. 179).....			5. Trademark and trade name.....
6. Other (specify).....			6. Other (specify).....
7. Total depreciation claimed.....			7. Total amortization claimed.....

Schedule I.—SPECIAL DEDUCTIONS

1. Dividends-received: (a) 85 percent of column 2, Schedule C.....	
(b) 62.115 percent of column 3, Schedule C.....	
(c) 85 percent of dividends received from certain foreign corporations.....	
2. Total dividends-received deductions (sum of lines 1 (a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over line 4 of this schedule). (The 85 percent limitation does not apply to a year in which a net operating loss occurs or if the corporation is a small business investment company.).....	
3. Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss).....	
4. Western Hemisphere trade corporations (not allowable in year of net operating loss).....	
5. Total special deductions (enter here and on line 29(b), page 1).....	

TAX COMPUTATION SCHEDULE

1. Taxable income (line 30, page 1).....	
2. If amount of line 1 is:	
(a) Not over \$25,000 —Enter 30 percent of line 1 (32 percent if a consolidated return).....	
(b) Over \$25,000 —Enter 52 percent of line 1 (54 percent if a consolidated return).....	
Subtract \$5,500, and enter difference.....	5,500.00
3. Income tax (line 2, or line 22 of separate Schedule D, whichever is lesser).....	
4. Foreign tax credit (attach Form 1118).....	
5. Balance (line 3 less line 4).....	
6. Investment credit (attach Form 3468).....	
7. Balance of income tax (line 5 less line 6).....	
8. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH).....	
9. Tax from recomputing prior year investment credit (attach statement).....	
10. Total tax (sum of lines 7, 8 and 9). Enter here and on line 31, page 1.....	

H. Date incorporated

I. (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation?.....Yes ☐ No ☐

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock?.....Yes ☐ No ☐
(For rules of attribution, see section 267 (c).)

If the answer to (1) or (2) is "Yes," attach separate schedule showing:

- (a) name, address, and employer identification no.;
(b) percentage owned;
(c) date acquired; and
(d) the District Director's office in which the income tax return of such organization for the last taxable year was filed.

If the answer to (1) above is "Yes," include the income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

If the answer to (2) above is "Yes," include (a) the amount of cash or stock dividends paid to such individual or organization and (b) identify form of organization.

J. Were Forms 1096 and 1099 filed for the calendar year 1963 in connection with:

Taxable dividends.....Yes ☐ No ☐

Other payments.....Yes ☐ No ☐

K. Did you have any contracts or subcontracts subject to the

Renegotiation Act of 1951.....Yes ☐ No ☐

If "Yes," see Inst. K. Enter amount here

L. Did you at any time during the year own directly or indirectly any stock of a foreign corporation?.....Yes ☐ No ☐
If "Yes," attach statement as required by Instruction N.

M. Amount of income (or deficit) for: 1960.....
1961..... 1962.....

N. If a cooperative association, check type:

- (1) ☐ farmers' purchasing or marketing; (2) ☐ consumers', or (3) ☐ other.

O. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2.) Yes ☐ No ☐

P. Refer to instructions and state the:

Principal business activity ☒

Principal product or service ☒

Schedule L.—BALANCE SHEETS. (See Instructions)

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1. Cash.....				✓
2. Notes and accounts receivable.....			✓	
(a) Less: Reserve for bad debts.....			✓	
3. Inventories.....				✓
4. Investments in Government obligations.....				✓
5. Other current assets (attach schedule).....				✓
6. Loans to stockholders.....				✓
7. Other investments (attach schedule).....				✓
8. Buildings and other fixed depreciable assets.....			✓	
(a) Less: Accumulated amortization and depreciation.....			✓	
9. Depletable assets.....			✓	
(a) Less: Accumulated depletion.....			✓	
10. Land (net of any amortization).....			✓	✓
11. Intangible assets (amortizable only).....			✓	
(a) Less: Accumulated amortization.....			✓	
12. Other assets (attach schedule).....				✓
13. Total assets.....				✓
LIABILITIES AND CAPITAL				
14. Accounts payable.....				✓
15. Mortgages, notes, and bonds payable in less than 1 year..				✓
16. Other current liabilities (attach schedule).....				✓
17. Loans from stockholders.....				✓
18. Mortgages, notes, and bonds payable in 1 year or more....				✓
19. Other liabilities (attach schedule).....				✓
20. Capital stock: (a) Preferred stock.....				✓
(b) Common stock.....				✓
21. Paid-in or capital surplus (attach reconciliation).....				✓
22. Surplus reserve (attach schedule).....				✓
23. Earned surplus and undivided profits.....				✓
24. Total liabilities and capital.....				✓

ENTRIES MADE BELOW MUST BE IDENTIFIED BY ACCOUNT

Schedule M-1.—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1. Net income per books.....		7. Income recorded on books this year not included in this return (itemize).....	
2. Federal income tax.....			
3. Excess of capital losses over capital gains....			
4. Taxable income not recorded on books this year (itemize).....			
5. Expenses recorded on books this year not deducted in this return (itemize).....		8. Deductions in this tax return not charged against book income this year (itemize).....	
6. Total of lines 1 through 5.....		9. Total of lines 7 and 8.....	
		10. Income (line 28, page 1)—line 6 less 9.....	

Schedule M-2.—ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS PER BOOKS (line 23, page 4)

1. Balance at beginning of year.....		5. Distributions: (a) Cash.....	✓
2. Net income per books.....		(b) Stock.....	✓
3. Other increases (itemize).....		(c) Property.....	✓
		6. Other decreases (itemize).....	
		7. Total of lines 5 and 6.....	
4. Total of lines 1, 2, and 3.....		8. Balance end of year (line 4 less 7).....	

Instructions for Form 1120—1963

U. S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

GENERAL INSTRUCTIONS

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.
2. Real estate investment trusts defined under section 856.
3. Regulated investment companies defined under section 851.
4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies required to file Forms 1120L and 1120M—file Form 1120F.
2. Life insurance companies subject to tax imposed by section 802—file Form 1120L.
3. Mutual insurance companies subject to tax imposed by section 821—file Form 1120M.
4. Exempt farmers cooperatives subject to tax under section 1381—file Form 990-C.
5. Exempt organizations subject to tax imposed by section 511 on income derived from an unrelated trade or business—file Form 990-T.
6. Small business corporations which qualify and elect under section 1372(a) to have their taxable income taxed directly to shareholders—file Form 1120-S.

C. Information returns and other forms which may be required in addition to Form 1120 include the following.—

1. *Forms 1096 and 1099.*—Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, dividends, and foreign items.
2. *Forms 966 and 1099L.*—Information returns regarding dissolution or liquidation, and distributions in liquidation.
3. *Form 2952.*—Information return to be filed by a domestic corporation with respect to certain controlled foreign corporations.
4. *Form 1118.*—Statement in support of credit claimed by a domestic corporation for taxes paid or accrued to foreign countries or possessions of the United States.
5. *Form 2950.*—Statement in support of deductions for payments to an employees' pension, profit-sharing, stock bonus trust or annuity plan and compensation under a deferred payment plan.
6. *Form 3468.*—Computation of investment credit.
7. *Form 3646.*—Computation of amount includible by shareholder of controlled foreign corporation.
8. *Schedule PH (Form 1120).*—Computation of U. S. personal holding company tax.

D. Period to be covered by return.—Returns shall be filed for the calendar year 1963 or fiscal year beginning in 1963 and ending in 1964. For the procedure to follow in changing an established accounting period, see Section 1.442-1, Income Tax Regulations. In cases where prior approval must be obtained, file Form 1128, Application for Change in Accounting Period.

E. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts. Eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

F. Filing of return and payment of tax.—In general returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District

Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081 (b).)

The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

G. Declaration of estimated tax (Form 1120-ES).—A declaration of estimated tax must be filed by every corporation if its income tax for the taxable year can reasonably be expected to exceed \$100,000 plus the amount of any estimated credits against the tax. Affiliated corporations filing a consolidated return, see regulations under section 1502. Underpayment of installments of estimated tax will result in additional charges to the tax. If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655 (d), attach Form 2220 to your return.

H. Failure to file, etc.—Substantial additions to the tax are imposed for failure to file a return, for late filing, and for filing a false or fraudulent return.

I. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

J. Domestic corporations entitled to benefits of section 931.—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (a) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (b) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

K. Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question K, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

L. Consolidated returns.—Subject to the provisions of sections 1501 through 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Form 851, Affiliations Schedule, should be obtained from the District Director of Internal Revenue and filed as a part of the return. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like

Instructions—Form 1120 (1963)

PAGE 2

items before adjustments are made; one column for intercompany eliminations and adjustments; and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus. A schedule which sets forth the basis of property transferred to or received from an affiliated, subsidiary, or parent corporation must also be attached.

Consolidated balance sheets as of the beginning and close of the taxable year of the group shall accompany the consolidated return in a form similar to that required for reconciliation of surplus.

M. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

N. Stock ownership in foreign corporations.—In addition to the information to be shown in Schedule C of the return, a corporation owning directly or indirectly any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

O. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. The balance sheets for a consolidated return of affiliated

corporations should be furnished in accordance with Instruction L. All corporations reporting to the Interstate Commerce Commission or to any National, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 10, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

P. Forms other than prescribed by return.—Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expenses to any National, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in lines 1 to 30, page 1, except that a railroad company may submit with the return a statement on Form 1090. In such cases the taxable income will be reconciled by means of Schedule M-1 with the net profits shown by the income and expense statement submitted, and should be entered as line 30, page 1.

Q. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

R. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 13, Schedule L. In the event there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 9.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.

5. Interest on U.S. obligations.—Enter the amount of interest on obligations of the United States and U.S. instrumentalities.

Dealers in securities.—For special rules applicable to dealers in securities, with respect to premium attributable to certain tax-exempt securities, see section 75.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter on line 6, the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness, or other evidences of indebt-

edness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premium, see section 171.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D and filed with Form 1120. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details. Include recoveries of bad debts deducted in prior years under the specific chargeoff method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.)

A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represents has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 4 (Tax Computation); Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions or gifts paid.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29 (b), and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5 percent limitation provided in section 170 (b) (2). In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name and address of each organization and the amount paid. If there is included a contribution carryover, show the amount and how the carryover was determined.

For each gift of property other than cash attach a statement setting forth a description of the property, the date of the gift, and method of valuation for all gifts except securities.

Special rule for contribution of depreciable property as defined in section 1245 (a) (3).—The amount to be taken into account for such purposes shall not exceed the fair market value of the property less the amount which would constitute ordinary income under section 1245 (a).

20. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return. A summary of the total amortization for each facility or expenditure must be shown in Schedule H.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

- (a) *Emergency facilities.*—Section 168;
- (b) *Research and experimental expenditures.*—Section 174;
- (c) *Exploration expenditures.*—Section 615;
- (d) *Development expenditures.*—Section 616;
- (e) *Organizational expenses.*—Section 248; and
- (f) *Trade-mark and trade-name expenditures.*—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depreciation.—If a deduction is claimed for depreciation, fill in Schedule G. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule G.

Adjustments to basis of property: (a) *Investment credit.*—The cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

(b) *Additional first-year depreciation.*—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(c) *Salvage value.*—Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation, but in no event shall an asset (or an account) be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules

Revenue Procedure 62-21 dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the Revenue Procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62). Additional information is contained in IRS Publication No. 457. These publications may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D. C., 20402, for 25 cents and 15 cents, respectively.

PAGE 4

DEPRECIATION METHODS

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or other prescribed rules and standards:

(a) *Straight line method.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(b) *Declining balance method.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(1) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(2) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 or (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(3) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost (before adjustment for the investment credit or salvage value) of tangible personal property, but only to the extent of an aggregate cost of \$10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504 (a)). All members of the affiliated group will be treated as one taxpayer, and the \$10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

A summary of the total depreciation for each method must be shown in Schedule H.

Change in method of depreciation.—Taxpayers, who may desire to follow more conservative depreciation policies because ordinary income treatment will be applied to the gain (to the extent of the depreciation taken after December 31, 1961) from the sale or exchange of depreciable property defined in section 1245 (a) (3), may elect to change their method of depreciation with respect to such property from the declining balance or sum of the years-digits to the straight line method on or before the due date of the return for the first taxable year ending after December 31, 1962. To make this election attach a statement to your return identifying the assets to which the election applies.

23. *Depletion.*—If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber) should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

For details concerning the information which must be furnished in the election to aggregate separate operating mineral interests under section 614 (b), consult your District Director.

24. *Advertising.*—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25 (a). File Form 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404. Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by Section 1.404 (a)-2 (a), Income Tax Regulations.

25 (b). *Other employee benefit plans.*—Enter deductions for contributions to employee benefit plans other than those claimed on line 25 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i.e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. *Other deductions authorized by law.*—Enter any other authorized deductions for which no space is provided on the return. Any deduction claimed should be explained in an attached schedule.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

In the case of mutual savings banks, cooperative banks, and domestic building and loan associations, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

* 29. (a) **Net operating loss deduction.**—The “net operating loss deduction” is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) A net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

The term “net operating loss” means the excess of allowable deductions over gross income, computed with the following modifications:

(a) No net operating loss deduction is allowed.

(b) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(c) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See section 1.172-2 of the regulations.

(d) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section. (Section 172 (d).)

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss

to determine the portion of such loss which will still be available to carry to a subsequent year:

(a) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(b) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter.

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

Sections 852 (b) (2) and 857 (b) (2) provide that no net operating loss deduction shall be allowed in the case of a regulated investment company or a real estate investment trust.

Attach a schedule showing your computation.

29. (b) **Special deductions.**—See the instructions for Schedule I.

32. **Credits.**—Enter all payments and credits except the credit allowed for income taxes paid to a foreign country or U.S. possession and the investment credit (lines 4 and 6, Tax Computation Schedule).

35. If you elect to have all or part of the overpayment applied to your estimated tax, no interest shall be allowed on such portion of the overpayment credited.

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (c) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than \$10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

SCHEDULE I—SPECIAL DEDUCTIONS

1. **Dividends-received deductions.**—(a) *Dividends received from a domestic corporation.*—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible. Any dividend received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856-858 shall not be treated as a dividend. For taxable years beginning after September 2, 1958, a small business investment company operating under the Small Business Investment Act of 1958 can take as a deduction an amount equal to 100 percent of the dividends received.

(b) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(c) *Dividends received from certain foreign corporations.*—Enter 85 percent of dividends received from certain foreign corporations. See sections 243 (d) and 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days

or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

2. **Total dividends-received deductions.**—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special deductions shall not apply. In the case of a small business investment company, the dividends-received deduction of 100 percent reported on line 2 is not subject to the overall 85-percent limitation.

3. **Deduction for dividends paid on certain preferred stock of public utilities.**—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 26.923 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

4. **Deductions for Western Hemisphere trade corporations.**—In the case of a Western Hemisphere trade corporation, as defined in section 921, there is allowed under section 922, a deduction equal to 26.923 percent of the taxable income of such corporation computed without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowed in a year in which a net operating loss occurs.

TAX COMPUTATION INSTRUCTIONS

1. **Normal tax.**—Section 11 provides a normal tax for taxable years beginning before July 1, 1964, equal to 30 percent of taxable income. In the case of a taxable year beginning after June 30, 1964, the normal tax is equal to 25 percent of taxable income.

2. **Surtax.**—Section 11 provides a surtax equal to 22 percent of the amount by which the taxable income exceeds \$25,000.

3. **Exceptions.**—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies and real estate investment trusts), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. **Change in accounting period.**—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53-week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

5. **Consolidated returns.**—Section 1503 provides that the tax imposed under section 11 (c) or section 831 shall be increased for any taxable year for which an affiliated group of includible corporations makes or is required to make a consolidated return by 2 percent of the consolidated taxable income. If the affiliated group includes one or more Western Hemisphere trade corporations or one or more regulated public utilities, the increase of 2 percent shall be applied only on the amount by which the consolidated taxable income of the affiliated group exceeds the portion (if any) of the consolidated taxable income attributable to the Western Hemisphere trade corporations and regulated public utilities included in such group.

6. **Insurance companies other than life or mutual.**—All insurance companies (other than life or mutual insurance companies subject to tax imposed by sections 802 and 821) are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not ap-

ply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

7. **Life insurance departments of mutual savings banks.**—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 3 and 7) and schedules. The first partial tax should be computed by using lines 1 and 2. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 3 as the total income tax. Subtract from line 3 the sum of any credits on lines 4 and 6 and enter on line 7 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

8. **Credit for taxes.**—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 4 (Tax Computation), page 3, on account of income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1117 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see sections 904 (d) and 904 (e).

9. **Tax from recomputing prior year investment credit.**—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. (Section 47.)

10. **Regulated investment companies.**—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

11. **Real estate investment trusts.**—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

12. **Personal holding companies.**—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a schedule 1120PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 80 percent of its gross income for the taxable year is personal holding company income as defined in section 543, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541–547.)

CODES FOR PRINCIPAL BUSINESS ACTIVITY AND PRINCIPAL PRODUCT OR SERVICE

PAGE 7

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under D, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under P, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Other special trade contractors," the principal product or service may be "structural steel erection."

AGRICULTURE, FORESTRY, and FISHERIES

Code
0110 Farms.
0120 Agricultural services and hunting and trapping.
0130 Forestry and forestry services.
0140 Fisheries.

MINING

Code
1010 Iron ores.
1020 Copper, lead and zinc, gold and silver ores.
1098 Miscellaneous metal mining.
1100 Anthracite and bituminous coal and lignite mining.
Crude petroleum and natural gas:
1310 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil and gas field services.
Nonmetallic minerals (except fuels) mining:
1410 Stone, sand, and gravel.
1498 Miscellaneous nonmetallic minerals, except fuels.

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction.
1520 Highway and street construction, and other heavy construction.

Special trade contractors:
1531 Plumbing, heating, and air conditioning.
1532 Electrical work.
1538 Special trade contractors, not elsewhere classified.

MANUFACTURING

Food and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Canning and preserving fruits, vegetables, and sea foods.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar.
2070 Confectionery and related products.
2082 Malt liquors and malt.
2084 Wines, brandy, and brandy spirits.
2085 Distilled, rectified, and blended liquors.
2086 Soft drinks, flavoring extracts, and sirups.
2091 Vegetable oil mills, and animal, marine, and edible fats and oils.
2098 Food and kindred products, not elsewhere classified.

2100 Tobacco manufactures.

Textile mill products:
2211 Broad woven fabric mills, cotton.
2212 Broad woven fabric mills, man-made fiber and silk.
2213 Dyeing and finishing, except wool and knit goods.
2220 Broad woven fabric mills, wool: including dyeing and finishing.
2250 Knitting mills.
2270 Carpets and rugs.
2280 Yarn and thread mills.
2291 Narrow fabrics.
2298 Textile mill products, not elsewhere classified.

Apparel and other fabricated textile products:
2310 Men's and boys' clothing.
2330 Women's, children's, and infants' clothing.
2380 Hats, caps, millinery, fur goods, and other apparel and accessories.
2398 Miscellaneous fabricated textile products.

Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, sawmills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and miscellaneous wood products.

Furniture and fixtures:
2510 Household furniture.
2590 Furniture and fixtures, except household furniture.

Paper and allied products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills.
2640 Converted paper and paperboard products, except containers.
2650 Paperboard boxes and containers.

Printing, publishing, and allied industries:
2711 Newspapers: publishing, publishing and printing.
2712 Periodicals: publishing, publishing and printing.

Code
2715 Books: publishing, publishing and printing; and miscellaneous publishing.
2720 Commercial printing, including book printing, manifold business forms, and greeting cards.
2780 Bookbinding, related industries, and printing trade services.

Chemicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass.
2830 Drugs.
2841 Soaps, detergents, and cleaning preparations.
2842 Perfumes, cosmetics, and other toilet preparations.
2850 Paints and allied products, including gum and wood chemicals.
2870 Fertilizers and other agricultural chemicals.
2898 Miscellaneous chemical products.

Petroleum refining and related industries:
2911 Petroleum refining without extraction.
2912 Integrated petroleum refining and extraction.
2998 Paving and roofing materials, and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
3010 Tires and inner tubes.
3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
3098 Miscellaneous plastics products.

Leather and leather products:
3140 Footwear, except rubber.
3198 Leather tanning and finishing, and leather products, not elsewhere classified.

Stone, clay, and glass products:
3210 Glass and glass products.
3240 Cement, hydraulic.
3250 Structural clay products.
3260 Pottery and related products.
3270 Concrete, gypsum, and plaster products.
3298 Cut stone and stone products, and abrasive, asbestos, and miscellaneous nonmetallic mineral products.

Primary metal industries:
3310 Blast furnaces, steel works, and iron and steel foundries and forgings.
3330 Nonferrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings.
3398 Miscellaneous primary metal industries.

Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans.
3420 Cutlery, hand tools, and general hardware.
3430 Heating apparatus (except electric) and plumbing fixtures.
3440 Fabricated structural metal products.
3450 Screw machine products, and bolts, nuts, screws, rivets, and washers.
3461 Metal stampings.
3462 Metal coating and engraving.
3498 Fabricated wire products and miscellaneous fabricated metal products.

Machinery, except electric:
3510 Engines and turbines.
3520 Farm machinery and equipment.
3530 Construction, mining, and materials handling machinery and equipment.
3540 Metalworking machinery and equipment.
3550 Special industry machinery and equipment, except metalworking.
3560 General industrial machinery and equipment.
3670 Office, computing, and accounting machines.
3580 Service industry machines.
3598 Miscellaneous machinery, except electrical.

Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment.
3612 Electrical industrial apparatus.
3630 Household appliances.
3650 Radio and television receiving sets, except communication types.
3661 Communication equipment.
3662 Electronic components and accessories.

Code
3691 Electric lighting and wiring equipment, except insulated wire.
3698 Electrical machinery, equipment, and supplies, not elsewhere classified.

Transportation equipment:
3711 Motor vehicles; passenger car, truck, and bus bodies; and truck trailers.
3714 Motor vehicle parts and accessories.
3721 Aircraft, and complete guided missiles and space vehicles.
3722 Aircraft parts, and guided missile and space vehicle subassemblies.
3730 Ship and boat building and repair.
3791 Railroad equipment, including street cars.
3798 Motorcycles, bicycles, and parts, and transportation equipment, not elsewhere classified.

Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments.
3830 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies.
3870 Watches and clocks.

Miscellaneous manufacturing industries, including ordinance and accessories:
3910 Jewelry, silverware, and plated ware.
3920 Toys and sporting goods.
3930 Ordnance, except guided missiles.
3991 Costume jewelry.
3998 Musical instruments, office and artists' materials, and manufacturing industries, not elsewhere classified.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
4011 Railroad transportation, terminals, and related services.
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school busses.
4030 Motor freight transportation and warehousing.
4040 Water transportation.
4050 Air transportation.
4060 Pipeline transportation.
4098 Miscellaneous transportation services.

Communication services:
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio).
4830 Radio and television broadcasting.
4898 Communication services, not elsewhere classified.

Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or more).
4920 Gas companies and systems (95 percent or more).
4930 Combination companies and systems—gas, electric, or other services.
4940 Water supply and other sanitary services.

WHOLESALE TRADE

5010 Motor vehicles and automotive equipment.
5020 Drugs, chemicals, and paints.
5030 Dry goods and apparel.
5047 Meat and meat products.
5048 Poultry and poultry products, fish and sea foods, and other groceries and related products.
5050 Farm products—raw materials.
5060 Electrical goods.
5070 Hardware, and plumbing and heating equipment and supplies.
5080 Machinery, equipment, and supplies.
5091 Metals and minerals, except petroleum products and scrap.
6092 Petroleum bulk stations and terminals.
5095 Beer, wine, and distilled alcoholic beverages.
5096 Paper and its products.
5097 Lumber and construction materials.
5098 Other wholesale trade.

RETAIL TRADE

Building materials, hardware, and farm equipment:
5211 Building materials.
5215 Hardware stores.
5216 Farm equipment dealers.

General merchandise stores:
6221 Department stores.

Code
5222 Variety stores.
5223 Mail order houses.
5228 General merchandise stores, not elsewhere classified.

Food stores.

Automotive dealers and gasoline service stations:
6241 Automobile and truck dealers.
6243 Gasoline service stations.
5248 Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.

Other retail stores:
5250 Apparel and accessories.
5260 Furniture, home furnishings, and equipment stores.
5270 Eating and drinking places.
5291 Drug stores and proprietary stores.
5292 Liquor stores.
5293 Jewelry stores.
5298 Sporting goods and secondhand stores, farm and garden supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, and REAL ESTATE

Banks and trust companies:
6011 Mutual savings banks.
6012 Banks and trust companies, except mutual savings banks.

Credit agencies other than banks:
6021 Savings and loan, building and loan associations.
6022 Personal credit agencies.
6025 Business credit agencies.
6028 Loan correspondents and brokers, and other credit agencies.
6030 Security and commodity brokers, dealers, exchanges and services.

Holding and other investment companies:
6042 Regulated investment companies.
6043 Real estate investment trusts, 1960 Act.
6044 Small business investment companies, 1958 Act.
6048 Other holding and investment co.

Insurance companies:
6055 Life insurance.
6056 Mutual insurance, except life, or marine, and certain fire or flood insurance companies.
6057 Insurance agents, brokers, and service.
6058 Other insurance companies.

Real estate:
6510 Real estate operators (except developers) and lessors of buildings.
6521 Lessors of mining, oil, and similar property.
6522 Lessors of railroad property.
6528 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdividers, developers, and operative builders.
6591 Agents, brokers, and managers.
6592 Title abstract companies.
6593 Combinations of real estate, insurance, loans, and law offices.

SERVICES

7000 Hotels, rooming houses, camps, and other lodging places:

Personal services:
7210 Laundries, laundry services, cleaning and dyeing plants.
7220 Photographic studios, including commercial photography.
7298 Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services.

Business services:
7310 Advertising.
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
7510 Automobile parking, repair, and services.
7550 Repair services, except automobile.

Motion pictures:
7830 Motion picture production, distribution, and related services.
7830 Motion picture theaters.
7900 Amusement and recreational services, except motion pictures.

Miscellaneous services:
8010 Medical services.
8020 Educational services.
8030 Legal services.
8098 Services, not elsewhere classified.

EXPENSES FOR TRAVEL, ENTERTAINMENT, AND GIFTS

Regulations issued under the Revenue Act of 1962 added new rules, effective January 1, 1963, for determining the amount of travel, entertainment, and gift expenses allowable as a deduction for employers and employees. Before such an expense will be allowable it must meet the prior law test of being ordinary and necessary to the business, and in addition must meet the requirements of the new rules under Section 274 of the Internal Revenue Code.

Recordkeeping Rules.—Under the new rules, a taxpayer who claims a deduction for travel, entertainment, or gift expenses should prove the expenses with adequate records which set forth:

- (1) the amount;
- (2) the time and place;
- (3) the business purpose; and
- (4) the business relationship of the persons entertained or receiving a gift.

No deduction will be allowed for estimates. Records should be backed up by receipts, paid bills, or similar documentary evidence for expenditures of \$25 or more and for lodging while traveling away from home, regardless of amount. An explanation of the recordkeeping rules, including the exception for the employee who adequately accounts to his employer, may be found in Internal Revenue Bulletin 1963-4.

Travel Expenses.—The new rules disallow deductions to employees for a portion of travel expenses in certain cases when business trips are combined with personal vacations. However, this new rule does not apply to travel away from home which does not exceed one week, or if the trip exceeds one week unless the personal or vacation time amounts to 25 percent or more of the total time on the trip. In addition, if the travel expense qualifies as an

ordinary and necessary business expense, none of it will be disallowed (1) if the employee did not have substantial control over arranging the business trip or (2) if a personal vacation was not a major consideration in determining whether the trip should be made.

Entertainment Expenses.—To deduct entertainment expense under the new rules a taxpayer must show that the expense is (1) "directly related" to the active conduct of his business, or (2) "associated" with the active conduct of his business and that the entertainment occurred directly before or after a substantial and bona fide business discussion, or (3) covered by one of the following exceptions:

- (a) business meals,
- (b) food and beverages for employees,
- (c) expenses treated as compensation,
- (d) reimbursed expenses of employees and independent contractors,
- (e) recreational expenses for employees,
- (f) employee or stockholder business meetings,
- (g) meetings of business leagues,
- (h) items available to the public, and
- (i) entertainment sold to customers.

Business Gifts.—Business gifts may be deducted up to \$25 annually for each recipient. If the total cost of all of your business gifts to one individual during the taxable year exceeds \$25, you may only deduct \$25. Promotional material and certain awards to employees are excepted from this rule.

A more detailed explanation of the new rules relating to travel, entertainment, and gift expenses may be found in Internal Revenue Bulletin 1963-30.

These rules are also set forth in Publication No. 463, which is available at any Internal Revenue Service office.

FORM 3468 U.S. Treasury Department Internal Revenue Service	COMPUTATION OF INVESTMENT CREDIT—1963 or taxable year beginning....., 1963, ending....., 19...	TO BE ATTACHED TO YOUR TAX RETURN
Name (as shown on page 1 of your tax return) _____ Address (number and street) _____ City or town, and State _____		Data abstracted for each type of business organization indicated as follows: S - Sole proprietorships P - Partnerships C - Corporations C _S - Small Business Corporations

1. Qualified investment in new or used property

NOTE: Include your share of investment in property by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment (column 2 x column 3)
NEW PROPERTY	(a)	4 to 6	} S, P	33⅓%	
	(b)	6 to 8	}	66⅔%	
	(c)	8 or more	} C, C _S	100	
USED PROPERTY <small>(for dollar limitation see instructions)</small>	(d)	4 to 6	}	33⅓%	
	(e)	6 to 8	} S, P	66⅔%	
	(f)	8 or more	}	100	

- | | |
|--|---------|
| 2. Total qualified investment—add lines 1(a) through (f). | C |
| 3. Tentative investment credit—7% of line 2 (for public utility property, enter 3% of line 2). | S, P, C |
| 4. Carryback and carryover of unused credit(s) (attach statement). | C |
| 5. TOTAL (line 3 plus line 4). | |

COMPUTATION OF TAX FOR PURPOSES OF LIMITATION

- | | |
|---|--|
| 6. (a) Individuals (enter amount from line 12, page 1, Form 1040). | |
| (b) Estates and trusts (enter amount from line 25 or 26, page 1, Form 1041). | |
| (c) Corporations (enter amount from line 5, Tax Computation Schedule, Form 1120). | |
| 7. Individuals, estates and trusts: | |
| Less: (a) Foreign tax credit | |
| (b) Dividends received credit. | |
| (c) Retirement Income credit | |
| (d) Total (add lines (a), (b), and (c)). | |
| 8. Balance (line 6 less line 7(d)). | |

LIMITATION BASED ON AMOUNT OF TAX

(Married persons filing separately, affiliated groups, estates and trusts—see instructions)

- | | |
|--|--|
| 9. (a) Enter amount on line 8 or \$25,000, whichever is lesser. | |
| (b) If line 8 is in excess of \$25,000, enter 25% of the excess. | |
| (c) Total (add lines (a) and (b)). | |
| 10. Investment credit (enter amount on line 5 or 9(c), whichever is lesser). | |

SCHEDULE A

If any part of the investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		\$	\$	

GENERAL INSTRUCTIONS

A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit against its tax must attach this form to its income tax return. Partnerships and small business corporations are not required to file this form because the credit is claimed by the partner or shareholder. However, partnerships and small business corporations must attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment among the beneficiaries.

B. When Allowed.—A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more. The credit is allowed for the first year property is placed in service, even though under the depreciation convention used you may not be able to claim a deduction for depreciation on the property until the following year.

C. Property Defined.—The investment credit is applicable to (a) tangible personal property and (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, or used as a research or storage facility in connection with these activities.

The investment credit is not applicable to (1) certain property which is used predominantly outside the United States; (2) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (3) property used by a tax-exempt organization (other than in a business to which the unrelated business income tax applies); (4) property used by governmental units; (5) livestock (including racehorses).

D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. If the lessor makes this election, then the lessee is treated as if he had acquired the property for the lessor's cost or other basis or the fair market value of the property if it was constructed by the lessor. Where the lessee is allowed the investment credit there is no adjustment of the lessor's basis for depreciation (see K below) but a reduction of the lessee's deduction for rent must be made.

Where a lessor makes an election with respect to leased property, such election must be made in accordance with section 48(d) and the regulations thereunder.

E. Replacement Property.—Where insured property is lost or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for investment credit.

F. Disposition of Property.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. Such increase should be entered on the line provided on your tax return.

G. Limitations With Respect to Certain Persons.—In the case of (1) mutual savings banks, building and loan associations and cooperative banks, (2) a regulated investment company or a real estate investment trust subject to taxation under Subchapter M, and (3) a cooperative organization described in section 1381(a), the qualified investment and the \$25,000 limitation shall equal such person's ratable share of such items.

H. Carryback and Carryover of Unused Credits.—If the amount of the investment credit for any taxable year exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and an investment credit carryover to each of the 5 succeeding taxable years and shall be added to the amount allowable as a credit for such years. However, such excess may be a carryback only to a taxable year ending after December 31, 1961.

I. Deduction for Certain Unused Investment Credit.—If after applying the carryback and carryover provisions the unused credit has not been completely absorbed, the balance may be allowed as a deduction in the first taxable year following the last taxable year in which it could have been used as a credit except for the limitations.

J. Basis and Cost.—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost (of used property) does not include the basis of any property traded in. No adjustment for additional first-year depreciation or salvage value is required.

K. Adjustments to Basis of Property.—For purposes of computing depreciation the basis of any property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent in the case of a public utility) of the qualified investment.

SPECIFIC INSTRUCTIONS

Line 1. New Property.—Enter the basis of property as described in General Instructions C and J placed in service during the taxable year. In the case of property constructed, reconstructed or erected by you, enter only that portion of the basis which is properly attributable to construction, reconstruction or erection after December 31, 1961.

Used Property.—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year.

Dollar Limitation on Used Property.—In general, the amount of used property taken into account may not exceed \$50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account on their returns, the amount may not exceed \$25,000. In the case of a partnership, the \$50,000 limitation shall apply with respect to the partnership and with respect to each partner. In the case of affiliated groups, the \$50,000 limitation shall be reduced for each member of the group by apportioning \$50,000 among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusts.—In the case of an estate or trust the amount of the investment is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each.

Line 6. Individuals and corporations filing forms other than Forms 1040 and 1120, use the tax figure shown on your return which is comparable to the figure to be used by a taxpayer using Form 1040 or 1120.

Line 9. Limitation Based on Amount of Tax.—In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 9(a) and (b) shall be \$12,500 instead of \$25,000. In the case of affiliated groups, the \$25,000 specified on lines 9(a) and (b) shall be reduced for each member of the group by apportioning the \$25,000 among the members of such group. In the case of an estate or trust the \$25,000 limitation specified on lines 9(a) and (b) shall be reduced to an amount which bears the same ratio to \$25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.

Index

*Asterisk denotes textual reference

- Accounting methods, farm sole proprietorship, 79
- Accounting periods, 1*
- Accounts payable, 11*
 corporation, 166-79
 partnership, 148-53
- Accounts receivable, *see* Notes and accounts receivable
- Accumulated amortization:
 corporation, 166-79
 partnership, 148-53
 See also Intangible assets, 15*
- Accumulated depletion:
 corporation, 166-79
 partnership, 148-53
- Accumulated depreciation:
 corporation, 166-79
 partnership, 148-53
- Active or inactive status on December 31, 1963, partnership, 5*, 133-34
- Adjusted gross income or deficit, 11*, 72-78, 80-82
- Advertising, corporation, 11*, 166-79
- Amortization, 11*, 30-35
 corporation, 166-79
 partnership, 89-95, 148-53
 sole proprietorship, 38-42
- Annuity plans, *see* Pension, profit sharing, stock bonus, annuity plans
- Assets:
 depletable, 13*
 depreciable, 13*
 intangible, 15*
 other; other current:
 corporation, 166-79
 partnership, 148-53
 size of partnership, 153
 total, 20*
 corporation, 160-79
 partnership, 148-53
- Attrition of partnerships between 1959 and 1963, 147
- Bad debts, 11*, 30-35
 corporation, 166-79
 partnership, 89-95, 148-53
 sole proprietorship, 38-42
- Balance sheets, 3*
 corporation, 166-79
 partnership, 148-53
- Bonds payable, *see* Mortgages, notes, and bonds payable
- Business deductions, sole proprietorship:
 other; total, 38-42, 79
 See also each type of deduction
- Business receipts, 1, 11*, 30-35
 corporation, 2, 9* (Changes in law), 160-79, 181-83
- Business receipts—Continued
 partnership, 2, 86-116, 132, 135, 148-54, 156-59
 sole proprietorship, 1, 36-68, 70, 72-78, 80-81, 83-85
 farms, by type, 79
- Businesses, sole proprietorship, returns with, 82
- Capital accounts:
 corporation, *see* each type
 Partners' capital accounts, 18*, 148-53
- Capital gain (or loss), corporation, 12*, 166-79
- Capital stock, 12*, 166-79
- Capital surplus, corporation, *see* Paid-in or capital surplus
- Carryback/over of unused investment credit, corporation, 4*, 180
- Cash, 12*
 corporation, 166-79
 partnership, 148-53
- Cash and property except own stock, *see* Distributions to stockholders
- Casualty losses, 12*
 corporation, included in Other deductions
 partnership, 89-95, 148-53
 sole proprietorship, 38-42
- Cattle, raised, business receipts of farm sole proprietorships from, 79
- Changes in law, 1*, 9*
- Commissions, sole proprietorship, 12*, 38-42
- Comparability of statistics:
 Net profit to Net income, 3*
 year-to-year, 1*
- Compensation of officers, corporation, 12*, 166-79
- Contributions or gifts, corporation, 12*, 166-79
- Corporation's own stock, *see* Distributions to stockholders
- Cost of eligible property, *see* Investment credit
- Cost of goods sold, 12*, 30-35
 corporation, *see* Cost of sales and operations
 partnership, 7*, 89-120, 148-53, 157-59
 components, 154
 sole proprietorship, 38-68, 84-85
- Cost of labor, supplies, etc., partnership, 16*, 154
 See also Cost of goods sold
- Cost of sales and operations, corporation, 13*, 166-79, 181-83
- Costs, other, *see* Cost of goods sold, sole proprietorship
- Cotton, raised, business receipts of farm sole proprietorships from, 79
- Current assets, other, *see* Other current assets
- Current liabilities, other, *see* Other current liabilities
- Dairy products, raised, business receipts of farm sole proprietorships from, 79
- Deductions, other, 18*
 corporation, 166-79
 partnership, 89-95, 148-53, 157-59
 sole proprietorship, 38-42
- Deductions, total, 20*
 corporation, 166-79
 partnership, 89-95, 148-53
 sole proprietorship, total business deductions, 38-42, 79
- Deficit, *see* Net income
- Depletable assets, 13*
 corporation, 166-79
 partnership, 148-53
- Depletion, 9* (Changes in law), 13*, 30-35
 corporation, 166-79
 partnership, 89-95, 148-53
 sole proprietorship, 38-42
- Depreciable assets, 13*
 corporation, 166-79
 partnership, 148-53
- Depreciation, 1, 13*
 corporation, 160-79, 181-83
 partnership, 7*, 86-120, 148-53, 157-59
 change, 1963 over 1959, 155
 sole proprietorship, 36-68, 84-85
- Description of the samples and limitations of the data, 21-26*
- Distributions to stockholders, Cash and property except own stock; Corporation's own stock, 14*, 166-79
- Dividends:
 corporation, from domestic; foreign corporations, 14*, 166-79
 individuals, nonfarm income of, 80-81
- Earned surplus and undivided profits, 14*, 166-79
- Eligible property, cost, *see* Investment credit
- Employee benefit plans, 18*
 corporation, 166-79
 partnership, 135
 sole proprietorship, 70
 See also Retirement plans, etc.

- Facsimiles of forms used:
 corporation, 221
 partnership, 213
 sole proprietorship, 185
- Farms, 5*, 9* (Changes in law)
 Individuals with net profit or loss
 from—receipts, profits, losses;
 sources of nonfarm income; income
 tax, 80-81
 farm sole proprietorship - selected
 income and expense items; prof-
 its, 79
See also tables with distributions by
 industry
- Form 1120-S, *see* Small Business Cor-
 porations
- Form 3468, 71, facsimile, 233
- Geographic data, *see* State data
- Gift deduction, Contributions or gifts,
 corporation, 12*, 166-79
- Gross profit (or loss), 14*
 partnership, 89-95, 148-54
 sole proprietorship, 38-42
- Guide to basic tables, vi
- Historical statistics, 9*
 corporation, 181-83
 partnership, 157-59
 sole proprietorship, 84-85
- Inactive businesses, status on December
 31, 1963, partnership, 5*, 133-34
- Includable income of controlled foreign
 corporations, 166-79
- Income, *see* Net income for corporations;
 Net profit for partnerships and sole
 proprietorships
- Income, adjusted gross, *see* Adjusted
 gross income
- Income (or net loss) from other partner-
 ships, etc., 14*, 89-95, 148-53
- Income statements:
 corporation, 166-79
 partnership, 89-95, 148-53
 sole proprietorship, 38-42
- Income subject to tax:
 corporation, 14*, 166-79
 individual income tax return, 20*, 82
- Income tax:
 corporation, 15*, 166-79
 sole proprietor, 80-82
- Industry classification, 3*, 15*
- Insurance, sole proprietorship, 15*,
 38-42
- Intangible assets, 15*
 corporation, 166-79
 partnership, 148-53
- Interest paid, 15*, 30-35
 corporation, 166-79
 partnership (Interest), 89-95, 148-53
 sole proprietorship (Interest), 38-42
- Interest received, 15*, 16*
 corporation, on Government obliga-
 tions; other, 18*, 166-79
- Interest received—Continued
 individuals, nonfarm income of, 80-81
 partnership, 89-95, 148-53
- Internal Revenue districts and regions, 16*
 map, 27
See also State data
- Inventory, 1, 16*
 corporation, 160-79
 partnership, 86-88, 148-54
 sole proprietorship, 36-42
- Investment credit, 4 (table and text), 16*
 corporation, 166-80
 partnership, 136
 sole proprietor, 71
- Investments in Government obligations, 16*
 corporation, 166-79
 partnership, 148-53
- Investments, other:
 corporation, 166-79
 partnership, 148-53
- Joint ventures, 132
- Labor, 16*
 partnership, Cost of labor, supplies,
 etc., 154
 sole proprietor, 38-42, 69
- Land:
 corporation, 166-79
 partnership, 148-53
- Legal and professional fees, sole pro-
 prietorship, 17*, 38-42
- Liabilities, 20*
 corporation, 166-79
 partnership, 148-53
- Limitations of the data, 22*, in relating
 business activity to State, 3*
- Livestock and produce, sole proprietor
 farms, receipts from; cost of, 79
- Loans from and to stockholders, 17*,
 166-79
- Loss from other partnerships, syndicates,
 etc., *see* Income (or net loss) from
 other partnerships, syndicates, etc.
- Materials and supplies, 17*, 38-42
- Merchandise purchased, 17*
 partnership, 154 (Purchases)
 sole proprietorship, 38-42
- Months of ownership in 1963, partner-
 ships, 5*, 133-34
- Mortgages, notes, and bonds payable, 17*
 corporation, 166-79
 partnership, 148-53
- Net farm profit (or loss), 17*
 partnership, 89-95, 148-53
 sole proprietorship, 79-81
- Net gain (or loss), noncapital assets, 17*
 corporation, 166-79
 partnership, 89-95, 148-53
- Net income (or deficit), corporation, 2,
 17*, 160-79, 181-83; 9* (Changes in
 law); returns without, 166-72
- Net long-term capital gain reduced by net
 short-term capital loss, *see* Capital
 gain
- Net loss, noncapital assets, *see* Net gain
 (or loss), noncapital assets
- Net loss from other partnerships, etc.,
see Income (or net loss) from other
 partnerships, etc.
- Net profit or loss, 17*
 corporation, *see* Net income (or
 deficit)
 partnership, 2, 86-120, 132, 135,
 137-46, 148-54, 156-59
 sole proprietorship, 1, 36-68, 70,
 72-85
- Net short-term capital gain reduced by
 net long-term capital loss, *see* Capital
 gain
- Nonfarm income (less loss) of farmers,
 80-81
- Nonqualifying dividends, partnership, 17*,
 89-95, 148-53
- Notes and accounts receivable, 18*
 corporation, 166-79
 partnership, 148-53
- Notes payable, *see* Mortgages, notes, and
 bonds payable
- Number of businesses, 1*, 2, 18*
See also specific classifications in
 each table
- Number of months owned in 1963, partner-
 ships, 5*, 133-34
- Number of partners, 89-95, 121-32,
 148-53
- Number of partnerships, *see* Number of
 businesses
- Number of returns, 21-22* (table and
 text), 82
See also specific classifications in
 corporation basic tables
- Operations, cost of sales and, 13*,
 166-79, 181-83
- Ordinary income (or loss), partnership,
see Net profit (or loss)
- Other assets:
 corporation, 166-79
 partnership, 148-53
- Other business deductions, sole proprie-
 torship, 38-42
- Other costs (in Cost of goods sold), 38-42
- Other current assets:
 corporation, 166-79
 partnership, 148-53
- Other current liabilities:
 corporation, 166-79
 partnership, 148-53
- Other deductions, 18*
 corporation, 166-79
 partnership, 89-95, 148-53, 157-59
 sole proprietorship, *see* Other
 business deductions
- Other employee benefit plans, corpora-
 tion, 18*, 166-79
- Other income:
 corporation, *see* Other receipts
 partnership, 89-95, 148-53

- Other interest, corporation, 18*, 166-79
- Other investments:
- corporation, 166-79
 - partnership, 148-53
- Other liabilities:
- corporation, 166-79
 - partnership, 148-53
- Other livestock and produce, raised, business receipts of farm sole proprietorships from, 79
- Other receipts:
- corporation, 18*, 166-79
 - partnership, *see* Other income
- Paid-in or capital surplus, 18*, 166-79
- Partners' capital accounts, 18*, 148-53
- Partners, number of, 89-95, 121-32, 148-53
- Patronage dividends, rebates, and refunds, farm sole proprietorships, business receipts of, 18*, 79
- Payments to partners, 18*, 89-95, 148-53
- Payroll, nonfarm sole proprietorships with, 7*, 69
- Pension, profit sharing, stock bonus, annuity plans, corporation, 18*, 166-79
- Period of ownership in 1963, partnership, 5*, 133-34
- Professional fees, *see* Legal and professional fees
- Profit, *see* Gross profit; Net profit
- Profit sharing plans, *See* Pension, profit sharing, stock bonus, annuity plans
- Profits, undivided and earned surplus, *See* Earned surplus and undivided profits
- Property, cost of eligible, *see* Investment credit
- Purchases, *see* Cost of goods sold; Merchandise purchased
- Qualified investment, corporation, 16*, 180
- Ratio of total deductions to business receipts, 7*
- partnership, 156
 - sole proprietorship, 83
- Receipts, *see* Business receipts; Total receipts
- Receipts, other, 18*
- corporation, 166-79
 - partnership, *see* Other income
- Rent, deduction, 19*, 30-35
- corporation, 166-79
 - partnership, 89-95, 148-53
 - sole proprietorship, 38-42
- Rents, receipts, 11* (Business receipts), 19*
- corporation, 166-79
 - partnership, 89-95, 148-53
- Repairs, 19*, 30-35
- corporation, 166-79
 - partnership, 89-95, 148-53
 - sole proprietorship, 38-42
- Reserve for bad debts:
- corporation, 166-79
 - partnership, 148-53
- Retirement plans, etc., 4*, 9* (Changes in law)
- corporation, *see* Pension, profit sharing, stock bonus, annuity plans
 - partnership, 89-95, 135, 148-53
 - sole proprietorship, employee; self-employed, 38-42, 70
- Returns and schedules used (description of the samples), 21*
- See also* Facsimiles of forms used
- Royalties, 19*
- corporation, 166-79
 - partnership, 89-95, 148-53
- Salaries and wages:
- deduction, 19*
 - partnership, 89-116, 148-53
 - sole proprietorship, 38-69
 - nonfarm income of farmers, 80-81
- Sales and operations, cost of, 13*, 166-79, 181-83
- Sales and receipts, *see* Business receipts
- Samples, description of, and limitations of the data, 21-26*
- Sampling variability, 22*, 24-26
- Size of:
- adjusted gross income, 80-81
 - assets, partnership, 153
 - business receipts:
 - partnership, 132, 156
 - sole proprietorship, 83
 - net farm loss, 81
 - net farm profit, 80
- Small Business Corporations, 19*, 22
- Sole proprietor, 18* (Number of businesses), 71
- State data, 3*, 19*
- partnership, 96-131
 - sole proprietorship, 43-68
- Stock, capital, 12*, 166-79
- Stockholders, 166-79
- distributions to, 14*
 - loans from and to, 17*
- Surplus, capital, *see* Paid-in capital or capital surplus
- Surplus, earned and undivided profits, *see* Earned surplus and undivided profits
- Surplus, paid-in or capital, *see* Paid-in or capital surplus
- Surplus reserves, 19*, 166-79
- Tax from recomputing prior year investment credit, corporation, 166-79
- Tax returns and schedules used (description of the samples), 21*
- facsimiles, 185
- Taxable income:
- corporation, 14*, 166-79
 - individual income tax return, 20*, 82
- Taxes paid, 20*, 30-35
- corporation, 166-79, 181-83
 - partnership, 89-116, 148-53
 - sole proprietorship, 38-68
- Tentative credit, *see* Investment credit
- Terms, explanation of, 11-20*
- Tobacco, raised, business receipts of farm sole proprietorships from, 79
- Total assets and liabilities, 20*
- corporation, 160-79
 - partnership, 148-53
- Total deductions, 20*
- corporation, 166-79
 - partnership, 89-95, 148-53
 - sole proprietorship, Total business deductions, 38-42, 79
- Total receipts, 20*
- corporation, 160-79, 181-83
 - partnership, 86-120, 137-46, 148-53, 157-59
 - sole proprietorship, *see* Business receipts
- Total receipts less total deductions, corporation, 166-79
- Undivided profits, *see* Earned surplus and undivided profits
- Unused investment credit, carryback/over, corporation, 4 (table and text), 180
- Wages and salaries:
- deduction, 19*
 - partnership, 89-116, 148-53
 - sole proprietorship, 38-69
 - nonfarm income of farmers, 80-81
- Year of organization, partnership, 6*, 137-47

* Asterisk denotes textual reference



DOES NOT CIRCULATE

STATISTICS OF INCOME



U. S. Business TAX RETURNS

The most comprehensive *Statistics of Income* source of information on sole proprietorships and partnerships, annually provides industry information on number, receipts, profits, and other income statement items. Balance sheets for partnerships every other year. Distribution by State and Internal Revenue District and by size measures, such as business receipts, net profit, and total assets in nearly every year. Other topics, treated on a less regular basis, include: depreciation methods; additional first-year depreciation; inventory valuation methods; financial ratios such as profits to receipts, cost of goods sold to receipts; businesses with, and without employees.

Topics featured for 1963 include investment credit, retirement plan deductions, ratio of deductions to receipts, nonfarm income sources and farm receipts by product for sole proprietorship farms, sole proprietorships with payroll and year of organization for partnerships.

PUBLICATIONS IN PREPARATION

Individual Income Tax Returns for 1965
U. S. Business Tax Returns for 1964
Corporation Income Tax Returns for 1963
Fiduciary, Gift, and Estate Tax Returns filed during 1966
Estate Tax Wealth based on Estate Tax Returns filed during 1963
Foreign Income and Taxes reported on corporation income tax returns for 1962

RECENT PUBLICATIONS

Individual Income Tax Returns for 1965, Preliminary (25 pp., 20¢)
Individual Income Tax Returns for 1964 (192 pp., \$1.25)
U. S. Business Tax Returns for 1964, Preliminary (25 pp., 20¢)
Foreign Tax Credit claimed on corporation income tax returns for 1961 (73 pp.)
Sales of Capital Assets reported on Individual Income Tax Returns for 1962
(160 pp., \$1.00)
Farmers' Cooperative Income Tax Returns for 1963 (58 pp., 40¢)
Corporation Income Tax Returns for 1963, Preliminary (38 pp., 30¢)
Fiduciary, Gift, and Estate Tax Returns filed during 1963 (108 pp., 65¢)

Statistics of Income publications are for sale by the Superintendent of Documents,
U. S. Government Printing Office, Washington, D. C. 20540